

Board of Education Regular Meeting
Monday, November 16, 2020 6:30 PM
District Office
508 Jefferson Ave.
Morrill, NE 69358

I. CALL TO ORDER FOR REGULAR MEETING

1. Pledge to the Flag
2. Roll Call
3. Notification of Open Meetings Law Posting
4. Recognition of Recording

II. CONSIDER CONSENT AGENDA

1. Approval of Agenda for November 16, 2020
2. Approval of minutes for October 19 & November 2, 2020
3. Business Manager's and Financial Reports
4. Approval to Pay Claims and file financial reports
 - a. Working Monthly Budget
 - b. Monthly Budget of Receipts
 - c. Activity Accounts
 - d. County Treasurers' Reports

III. RECOGNITION OF VISITORS

IV. REPORTS

1. Curriculum/Amer.Civics: Kaufman, Steiner, Burford
2. Facilities/Transportation: Sherrod (Chairman), Watson, Steiner
3. Finance/Negotiations: Hessler, Sherrod, Watson

4. Safety Committee: Steiner, Kaufman
5. Morrill School's Foundation: Watson, Kaufman
6. Student Council Report
7. Early Childhood Director's Report
8. Activity Director's Report
9. Secondary Principal's Report
10. Elementary Principal's Report
11. Superintendent's Report

V. OLD BUSINESS

1.
 1. Report on and take any action necessary in response to COVID-19
- 2.
3.
 2. Consider Donation of Brown's Field for Agriculture Education Program Development
- 4.
5.
 3. Consider 2nd Reading of NASB Policies Updated for 2020-2021 School Year
 - a. 1002 Annual Report
 - b. 1005.02 Personnel Anti-discrimination
 - c. 0700.01 Records Management & Disposition
 - d. 0402.01 Equal Opportunity Employment
 - e. 0403.025 Anti-discrimination, Anti-harassment, Anti-retaliation
 - f. 0403.025 R1 Notice of Nondiscrimination
 - g. 0403.025 R2 Complaint Form: Discrimination, Harassment, Retaliation
 - h. 0406.015 Standards of Ethical & Professional Performance - Certified
 - a. 0412.015 Standards of Performance - Classified
 - j. 0502.03 Students Admission Requirements
 - k. 0504.035 Student Discipline
 - xx. 0506.00 Students Extracurricular Activity
 - ||||| 0504.185 Anti-discrimination, Anti-harassment, Anti-retaliation
 - n. 0504.18 E1 Complaint Form: Discrimination, Harassment, Retaliation
 - o. 0504.16 Students Search and Seizure
 - p. 0801.04 Safe Pupil Transportation Plan

- q. 0602.025 Instruction, Classroom Environment
- r. 0607.02 Instruction, Ceremonies, Observances, Pledge of Allegiance
- s. 0508.15 R1 Concussions: Return to Learn Protocol
- t. 0604.02 Equal Opportunity: Instruction Program
- u. 0902.024 New Construction: Design-Build
- e. 0902.026 New Construction: Construction Management At Risk
- w. 0404.02 Employee Injury on the Job
- j. 0404.024 Injury Leave and Worker's Compensation
- y. 0404.13 School Closure Under Extraordinary Circumstances
- z. 0503.04 Addressing Barriers to Attendance

6.

VI. NEW BUSINESS

1.

- 4. Virtual presentation by Rauner & Associates of 2019-2020 Annual Audit

2.

3.

- 5. Consider/possibly approve new hires
 - a. Gary Harms (bus route driver+) & Willie Schartzkopf (bus route driver)
 - b. Ashley Kessler (E.C. para/waivered teacher) & Kyla Brueggeman (early childhood para)

4.

- 5. Consider Advertising for a Plant Science Agriculture Education Teacher

VII. Next Regular Meeting Date

Regular Meeting **December 15, 2020 at 6:30 pm**

VIII. ADJOURNMENT

Except for an emergency, this agenda shall not be altered later than twenty-four hours before scheduled commencement of the meeting. The Board will attempt to adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to take action on any of the items listed. The agenda is kept continuously current and can be viewed in the district office.

Executive Session {84-1410}: These are the reasons for an executive session: strategy sessions for collective bargaining, real estate purchases, pending litigation, deployment of security personnel or devices, investigative proceedings regarding allegations of criminal misconduct and evaluation of the job performance of a personnel when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public body. The motion must state the specific reason listed above and include the phrase "and will be limited to the discussion of _____." **Posted by 10 am**

11/12/2020

Board of Education Regular Meeting

October 19, 2020 7:30 PM

District Office
508 Jefferson Ave.
Morrill, NE 69358

Morrill Public School District is committed to empowering students to become confident, knowledgeable, productive and responsible citizens of a diverse, ever-changing world"

Mr. Dick Burford: Present
Jim Hessler: Present
Lisa Kaufman: Absent
Dave Sherrod: Present
Art Steiner: Present
Bill Watson: Present
Ilycia Guerue: Present

I. CALL TO ORDER FOR REGULAR MEETING

Dave Sherrod called the meeting to order at 7:45 am

I.1. Pledge to the Flag

I.2. Roll Call

Motion to excuse Lisa Kaufman. Passed with a motion by Jim Hessler and a second by Bill Watson.

Lisa Kaufman: Absent, Mr. Dick Burford: Yea, Jim Hessler: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

Lisa Kaufman was absent.

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Recording

No one stated they were recording the meeting.

II. CONSIDER CONSENT AGENDA

Approval for Consent Agenda Passed with a motion by Jim Hessler and a second by Mr. Dick Burford.

Mr. Dick Burford: Yea, Jim Hessler: Yea, Lisa Kaufman: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Billy Watson: Yea
Yea: 6, Nay: 0

- II.1. Approval of Agenda for October 19, 2020
- II.2. Approval of minutes for September 14, 2020
- II.3. Business Manager's and Financial Reports
- II.4. Approval to Pay Claims and file financial reports
 - II.4.a. Working Monthly Budget
 - II.4.b. Monthly Budget of Receipts
 - II.4.c. Activity Accounts
 - II.4.d. County Treasurers' Reports

III. RECOGNITION OF VISITORS

III.1. This section of the agenda is set aside as a public comment period. Individuals attending the meeting shall be invited to make comments during the "Recognition of Visitors" item allowed on the agenda. Time for each speaker should not exceed 5 minutes. If your concern pertains to a staff member, please follow the chain of command: staff should have already been consulted and, if that was not satisfactory, administration should have been consulted. We cannot entertain a conversation about a staff member in public session.

No one stated they were recording the meeting.

IV. REPORTS

- IV.1. Curriculum/Amer.Civics: Kaufman, Steiner, Burford
- IV.2. Facilities/Transportation: Sherrod (Chairman), Watson, Steiner
- IV.3. Finance/Negotiations: Hessler, Sherrod, Watson
- IV.4. Safety Committee: Steiner, Kaufman
- IV.5. Morrill School's Foundation: Watson, Kaufman
- IV.6. Student Council Report

Ilycia Guerue spoke to the board about the mentoring program and its acceptance by the students. Seniors are assisting Jr. High students. Juniors are helping freshmen. She posed questions about Veterans Day Program and social distancing. Student council and the principals will strategize a way to have the program and sensitively address COVID restrictions.

- IV.7. Early Childhood Director's Report

Kyla Bugerman started today a new para in the preschool.

- IV.8. Activity Director's Report
- IV.9. Secondary Principal's Report

IV.10. Elementary Principal's Report

IV.11. Superintendent's Report

V. OLD BUSINESS

V.1. Report on COVID-19 response and related issues

V.2. Consider/possibly take action on Brown's Field property from Village of Morrill

Motion to table the Brown's Field Property Discussion until January 2021 or until the bids or estimates described are obtained. Tabled with a motion by Jim Hessler and a second by Art Steiner.

Lisa Kaufman: Absent, Mr. Dick Burford: Yea, Jim Hessler: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Bill Watson: Yea

Yea: 5, Nay: 0, Absent: 1

VI. NEW BUSINESS

VI.1. Consider 1st Reading of NASB Policies Updated for 2020-2021 School Year

- a. 1002 Annual Report
- b. 1005.02 Personnel Anti-discrimination
- c. 0700.01 Records Management & Disposition
- d. 0402.01 Equal Opportunity Employment
- e. 0403.025 Anti-discrimination, Anti-harassment, Anti-retaliation
- f. 0403.025 R1 Notice of Nondiscrimination
- g. 0403.025 R2 Complaint Form: Discrimination, Harassment, Retaliation
- h. 0406.015 Standards of Ethical & Professional Performance - Certified
- i. 0412.015 Standards of Performance - Classified
- j. 0502.03 Students Admission Requirements
- k. 0504.035 Student Discipline
- l. 0506.00 Students Extracurricular Activity
- m. 0504.185 Anti-discrimination, Anti-harassment, Anti-retaliation
- n. 0504.18 E1 Complaint Form: Discrimination, Harassment, Retaliation
- o. 0504.16 Students Search and Seizure
- p. 0801.04 Safe Pupil Transportation Plan
- q. 0602.025 Instruction, Classroom Environment
- r. 0607.02 Instruction, Ceremonies, Observances, Pledge of Allegiance
- s. 0508.15 R1 Concussions: Return to Learn Protocol
- t. 0604.02 Equal Opportunity: Instruction Program
- u. 0902.024 New Construction: Design-Build
- v. 0902.026 New Construction: Construction Management At Risk
- w. 0404.02 Employee Injury on the Job
- x. 0404.024 Injury Leave and Worker's Compensation
- y. 0404.13 School Closure Under Extraordinary Circumstances
- z. 0503.04 Addressing Barriers to Attendance

VI.2. Authorize ACH Payments for MasterCard after board meetings

Motion to authorize the Business Manager to set up the ACH payment process with the district Mastercard Account. Passed with a motion by Bill Watson and a second by Mr. Dick Burford.

Lisa Kaufman: Absent, Mr. Dick Burford: Yea, Jim Hessler: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

VI.3. Consider/possibly approve wage increases for selected classified employees

Motion to approve the adjustments as proposed. Passed with a motion by Art Steiner and a second by Jim Hessler.

Lisa Kaufman: Absent, Mr. Dick Burford: Yea, Jim Hessler: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

VI.4. Consider approval of wage correction for staff member since 8/2016

Motion to correct the incorrect wage since 2016 as presented with the time frame implemented. Passed with a motion by Art Steiner and a second by Bill Watson.

Lisa Kaufman: Absent, Mr. Dick Burford: Yea, Jim Hessler: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

VII. Next Regular Meeting Date

VII.1. Regular Meeting **November 16, 2020 at 6:30 pm**

VIII. ADJOURNMENT

Meeting adjourned at 10:00 pm

Except for an emergency, this agenda shall not be altered later than twenty-four hours before scheduled commencement of the meeting. The Board will attempt to adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to take action on any of the items listed. The agenda is kept continuously current and can be viewed in the district office.

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Posted by 10 am 10/16/2020

Checking Account ID 1 Fund Number 01 GENERAL FUND ACTION COMMUNICATIONS
404.10 Amazon Capital Services 797.71 American Time 1,119.50 Appetgy, Inc. 5,739.00 AS
CENTRAL SERVICES -- ST OF NEBRASKA 235.66 AV Associates of Nebraska 50.00 Black
Hills Energy 775.74 Bluffs Facility Solutions Sanitary Supplies 1,193.95 Bytes Computer &
Network Solutions, Inc. 7,722.50 CASH-WA DISTRIBUTING 1,690.63 CDI COMPUTER
DEALERS INC. 634.07 CENTURYLINK (ELEM) 243.29 CENTURYLINK (JR&SR HIGH)
626.66 CONNECTING POINT 520.00 D & H ELECTRONICS 37.29 Dell 1,277.98 DICK

BLICK 149.74 DOLLAR GENERAL REGIONS 410526 95.75 DOLLAR GENERAL STORE #08193 73.95 EDUCATIONAL SERVICE UNIT #13 18,370.37 Egan Supply CO. 289.79 Elevated Apparel 198.00 eRemoteHelp 13,577.44 Flinn Scientific 298.87 GREATAMERICA FINANCIAL SVCS. 1,975.00 Holly Walter 96.96 IDEAL LINEN SUPPLY 460.75 Journey Ed.com Inc. 2,166.17 JW PEPPER & SON, INC 367.99 KSB School Law 75.00 LOU'S SPORTING GOODS 136.80 MASTER CARD 4,061.47 Menards 351.09 MOBIUS COMMUNICATIONS COMPANY 45.33 MORRILL HARDWARE & BUILDING SUPPLIES 437.70 MORRILL SUPPLY 505.27 NEBRASKA COUNCIL OF SCHOOL ADMINISTRATOR 720.00 NEBRASKA DEPT OF LABOR 2,057.93 NEBRASKA SAFETY AND FIRE EQUIPMENT, INC. 214.65 NEBRASKA SAFETY CENTER PUPIL TRANSPORTAT 225.00 NEMFCA 75.00 NWEA 1,605.00 ONE SOURCE - THE BACKGROUND CHECK COMPAN 28.00 Panhandle Athletic Conference 780.00 PLATTE VALLEY BANK VISA 1,640.96 PROTEX CENTRAL 109.00 Quality Inn 158.40 QUICK CARE MEDICAL SERVICES 250.00 Rocky Mountain Air Solutions 81.80 S & S PLUMBING LLC 184.29 Savvas Learning Company LLC 127.30 SCHOLASTIC INC 156.59 School Specialty, Inc 121.22 SIMMONS OLSEN LAW FIRM PC 259.00 Morrill Public Schools Page: 1 10/26/2020 02:17 PM Board Report - Newspaper User ID: SRODRIGUEZ Vendor Name Vendor Description Amount SPIC AND SPAN CLEANERS 1,012.00 Thermal Equipment Sales, INC 1,385.00 TROX 2,113.24 TWIN CITY ROOFING & SHEET METAL, INC 368.80 Universal Athletic Service, Inc. 2,907.16 VILLAGE OF MORRILL 12,542.30 Voice News 6,492.19 WESTCO COOPERATIVE COMPANY 2,255.42 WEX BANK 783.33 WPCI - INCORP. 490.10 Fund Number 01 105,945.20

Board of Education Special Meeting

November 2, 2020 6:00 PM

District Office
508 Jefferson Ave.
Morrill, NE 69358

Morrill Public School District is committed to empowering students to become confident, knowledgeable, productive and responsible citizens of a diverse, ever-changing world"

Mr. Dick Burford: Present
Jim Hessler: Present
Lisa Kaufman: Absent
Dave Sherrod: Present
Art Steiner: Absent
Billy Watson: Present

I. CALL TO ORDER FOR STRATEGY MEETING

President Sherrod called the meeting to order at 6:25 p.m.

I.1. Pledge to the Flag

I.2. Roll Call

Motion to excuse Lisa and Art from the meeting.

Passed with a motion by Jim Hessler and a second by Mr. Dick Burford.
Yea: 4, Nay: 0, Absent: 2

Lisa Kaufman and Art Steiner were absent.

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Recording

II. CONSIDER APPROVAL OF AGENDA

Approval for Consent Agenda with moving Staff needs IV #1 to #5.

Passed with a motion by Jim Hessler and a second by Mr. Dick Burford.
Yea: 4, Nay: 0, Absent: 2

III. PROPERTY ACQUISITION

III.1. Consider/possibly approve making offer to the Village of Morrill for Brown's Field

Motion to table the Brown's Field property until Nov. 16, 2020 Regular Board Meeting.

Tabled with a motion by Jim Hessler and a second by Billy Watson.

Yea: 4, Nay: 0, Absent: 2

IV. STRATEGY TOPICS (No action will be taken)

IV.1.

1. Staffing needs
2. Career and Technical Education (CTE) Programming Discussions
 - a. Ag Education Program
 - b. Basic Nursing Assistant program timeline and Equipment
 - c. Child Development Aid program
3. Long Term Facility needs & Financial Planning
4. Board Priorities for Administrative Focus

Motion to enter into executive session to discuss staffing needs to protect the reputation of staff at 7:18 p.m.

Passed with a motion by Jim Hessler and a second by Mr. Dick Burford.

Yea: 4, Nay: 0, Absent: 2

Motion to come out of executive session with no action taken at 8:08 p.m.

Passed with a motion by Billy Watson and a second by Mr. Dick Burford.

Yea: 4, Nay: 0, Absent: 2

Ag Ed program- discussion

BNA- discussion

CDA- discussion

#3 Long Term Facility Needs and financial planning - discussion

The long term facility needs of the district include several HVAC issues at the elementary. Concrete on the west side of the elementary, elementary gym and kindergarten roof, industrial arts shop roof, aging bus fleet, shade structures over the playgrounds at the early childhood building and the old wood playground outside the fence at early childhood building. These are not immediate issues; they represent the long range planning issues we anticipate in the next 5 to 10 years.

#4 Board Priorities for Administrative Focus

A short discussion ensued about current COVID situation and number of staff out.

#5 Staffing Needs

Jim moved to enter executive session to discuss staffing needs to protect the reputation of a person(s);

Discussion of Ag property buildings

Curriculum discussion- Keri shared her report.

Dave Sherrod requested adding board members that do not have children in the district to the One Call system.

V. Next Regular Meeting Date

November 16, 2020 at 6:30 pm

VI. ADJOURNMENT

Meeting was adjourned at 8:56 p.m.

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Monthly Finance Report to the Board
November 2020

Reconciled Balances as of October 31, 2020			
		2019-20	2020-21
General	\$	618,006.17	\$ 468,025.36
Cafeteria	\$	11,392.06	\$ 1,443.00
Depreciation	\$	157,547.41	\$ 405,007.32
Activity	\$	72,180.59	\$ 68,703.50
QCPUF	\$	167,452.91	\$ 229,036.43
Spec Building	\$	60,665.83	\$ 58,579.46
Empl Benefit	\$	9,708.38	\$ 12,922.46
FUNDS TOTAL	\$	1,096,953.35	\$ 1,243,717.53

November GF Expenditures			
		2019-20	2020-21
GF Bills Payable	\$	102,593.00	\$ 80,415.61
GF Payroll	\$	420,541.10	\$ 459,685.75
	\$	523,134.10	\$ 540,101.36
November Revenue			
Beginning Cash	\$		468,025.36
State Aid	\$		156,421.60
IDEA	\$		42,000.00
Sioux County	\$		24,458.08
Scottsbluff County	\$		45,778.03
REAP	\$		30,242.00
Early Childhood Revenue	\$		14,872.43
Total Month Available	\$		781,797.50

Three Year Comparison				
GF Revenue		2018-19	2019-20	2020-21
September	\$	1,223,972.86	\$ 1,194,605.16	\$ 1,209,297.80
October	\$	327,324.90	\$ 369,165.37	\$ 500,826.00
November	\$	231,912.72	\$ 242,129.60	
December	\$	235,002.02	\$ 235,045.35	
January	\$	545,523.45	\$ 615,206.37	
February	\$	467,198.49	\$ 585,057.53	
March	\$	385,922.83	\$ 432,793.44	
April	\$	449,727.66	\$ 481,455.09	
May	\$	1,612,962.65	\$ 1,462,654.73	
June	\$	405,543.28	\$ 407,993.42	
July	\$	59,243.77	\$ 155,709.36	
August	\$	66,441.33	\$ 78,397.20	
Running Total	\$	5,885,090.86	\$ 6,260,212.62	\$ 1,710,123.80
Total Revenue	\$	6,010,775.96	\$ 6,260,212.62	

November Cafeteria Expenditures			
		2019-20	2020-21
CF Bills Payable	\$	6,369.12	\$ 16,186.59
CF Payroll	\$	9,455.95	\$ 13,171.13
	\$	15,825.07	\$ 29,357.72
November Revenue			
Beginning Cash	\$		1,443.00
NSLP Lunch Claim	\$		-
SFSP Lunch Claim	\$		32,025.23
CACFP	\$		2,659.59
	\$		36,127.82

Three Year Comparison				
GF Expenditures		2018-19	2019-20	2020-21
September	\$	569,242.35	\$ 669,050.35	\$ 730,095.45
October	\$	503,878.30	\$ 551,904.96	\$ 574,712.87
November	\$	486,224.06	\$ 522,609.86	\$ 540,101.36
December	\$	468,530.03	\$ 503,391.79	
January	\$	518,419.64	\$ 495,847.13	
February	\$	448,139.22	\$ 504,797.44	
March	\$	451,373.49	\$ 488,284.31	
April	\$	449,958.15	\$ 502,735.07	
May	\$	448,859.45	\$ 474,654.64	
June	\$	461,582.68	\$ 468,018.61	
July	\$	417,680.03	\$ 510,552.99	
August	\$	407,683.54	\$ 777,646.19	
Running Total	\$	5,631,570.94	\$ 6,469,493.34	\$ 1,844,909.68
Total Expenditures	\$	5,631,570.94	\$ 6,469,493.34	\$ 7,304,118.21
% of Budget Spent		27%	25%	25%
Annual Budget	\$	5,868,345.00	\$ 7,013,255.98	\$ 7,304,118.21
% of Budget Spent		89%	92%	25%

2017-18 Early Childhood TOTALS			
Total Revenue	\$273,749.10	Total Expenditures	\$263,280.87
2018-19 Early Childhood TOTALS			
Total Revenue	\$542,140.90	Total Expenditures	\$ 296,117.66
2019-20 Early Childhood Totals			
Total Revenue	\$661,335.13	Total Expenditures	\$ 426,767.16

Early Childhood Revenue Running Total	\$	-
Headstart payment	\$	5,875.00
Preschool Parent Payments	\$	6,591.15
Total Preschool	\$	12,466.15
DayCare DHHS Subsidy	\$	-
DayCare Parent Payments	\$	2,556.00
Total Pride Cub Care	\$	6,040.90
	\$	8,596.90
Total Early Childhood Revenue	\$	21,063.05
20-21 TEEOSA FUNDING		\$ 556,000.00
Running Total Revenue for 20-21		\$ 577,063.05
Running total Expenditures so far 20-21		\$ 141,388.80

Your last visit was Tue 09/22/2020 01:26 PM CDT

Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.

Confirmation Number **NB1DOR003757144**

Payment Details

Description Nebraska Revenue
01100 - Income Tax Withholding
<http://www.revenue.ne.gov>

Payment Amount \$12,643.70

Payment Date 10/21/2020

Status SCHEDULED

Tax Period End Date 10312020
(MMDDYYYY)

Nebraska ID 732230

Tax Type 01100 - Withholding

Payment Method

Account Nickname Revenue

Bank Routing Number 104102309

Bank Name PLATTE VALLEY BANK

Bank Account Number *4746

Bank Account Type Checking

Bank Account Category Business

Confirmation Email stacy.rodriguez@mpslions.org

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270069592251145
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PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx5307
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q4/2020
Payment Amount	\$82,141.56
Settlement Date	10/21/2020
Subcategories:	
1 Social Security	\$46,742.68
2 Medicare	\$10,931.84
3 Tax Withholding	\$24,467.04
Account Number	xxxxx4746
Account Type	CHECKING
Routing Number	104102309
Bank Name	PLATTE VALLEY BANK

Detail Check Register

Checking Account: 1

General Fund Checks

Check Number:	Check Type:	Check Date:	Vendor:	ACTIVITY ACCOUNT #200621692	Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
40970	Check	11/13/2020	ACTXFER		189.50
20201029	10/29/2020		General Fun Paying Bck Meraki for HS T S	01 3300 610 0 000	189.50
40971	Check	11/13/2020	AMAZON	Amazon Capital Services	784.81
20201110	11/10/2020		binder labeld	01 1100 610 1 003	3.58
20201110	11/10/2020		chromebook charges	01 1100 610 2 001	52.35
20201110	11/10/2020		Chair for Muir	01 1100 733 0 000	49.98
20201110	11/10/2020		divided plates for prek	01 1190 610 3 005	164.00
20201110	11/10/2020		bibs and apron for PREK	01 1190 610 3 005	50.93
20201110	11/10/2020		ipad case	01 1190 610 3 005	28.97
20201110	11/10/2020		labels for clothing	01 1190 610 3 005	63.93
20201110	11/10/2020		prek supplie	01 1190 610 3 005	77.38
20201110	11/10/2020		lpad case for Brooklyn	01 1190 610 3 005	14.99
20201110	11/10/2020		head phones for Elem Spec	01 1200 610 1 003	77.97
20201110	11/10/2020		snap words	01 1200 610 1 003	59.25
20201110	11/10/2020		triple Antibiotic ointment	01 2130 610 0 000	12.94
20201110	11/10/2020		janitorial Cart	01 2610 610 1 003	128.54
40972	Check	11/13/2020	ASCENTRAL	AS CENTRAL SERVICES -- ST OFNEBRASKA	232.49
1243064-0001	11/10/2020		Distance Teledcommunications	01 1100 382 0 000	232.49
40973	Check	11/13/2020	AWARUNLI	AWARDS UNLIMITED	231.41
57592	11/11/2020		Wrestling Medals	01 2190 490 0 000	231.41
40974	Check	11/13/2020	BLACKHILLS	Black Hills Energy	710.31
4915226993-0014	10/22/2020		PREK Gas Charges	01 2610 621 3 005	117.73
5029295697-0013	10/22/2020		Elem Speed Heat	01 1200 610 1 003	12.69
5029295697-0013	10/22/2020		Heat Elementary (410 Madison)	01 2610 621 1 003	241.27
5029295697-0013	10/22/2020		Heat HS(M#SG578003 400 E Hamilton)	01 2610 621 2 001	116.85
5029295697-0013	10/22/2020		Sped Heat HS	01 2610 621 2 001	6.15
5029295697-0013	10/22/2020		East Side(M#BHE426274-400 E Hamilton)	01 2610 621 2 001	110.38
5029295697-0013	10/22/2020		HS Athletic Fac(M#sg583858 & SGN590009)	01 2610 621 2 001	105.24
40975	Check	11/13/2020	BLUFSANI	Bluffs Facility Solutions	1,914.70
4086101-1	11/11/2020		Elem Gloves	01 2620 610 1 003	49.26
412152-1	11/11/2020		Gloves Elem	01 2620 610 2 001	83.99
412153-1	11/11/2020		PREK Gloves	01 2610 150 3 005	83.99

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
415991	11/11/2020		High Sch0ol Custodial Supplies	01 2620 610 2 001	624.93
415992	11/11/2020		PREK Custodial Supplies	01 2620 610 3 005	291.64
415995	11/11/2020		Elem Custodial Supplies	01 2610 150 1 003	740.90
416900	11/11/2020		Clarke Pad Red Buff for Elem	01 2610 610 1 003	39.99
Check Number: 40976	Check Type: Check	Check Date: 11/13/2020	Vendor: CASHWA	CASH-WA DISTRIBUTING	Check Total: 505.84
12657953	11/11/2020		Elem Snacks	01 1100 610 1 003	213.99
12666955	11/11/2020		Elem Snacks	01 1100 610 1 003	240.10
CM2877038	11/11/2020		Credit	01 1100 610 1 003	(58.65)
D12643252	11/11/2020		Drop for Elem Snacks	01 1100 610 1 003	110.40
Check Number: 40977	Check Type: Check	Check Date: 11/13/2020	Vendor: CENTELEM	CENTURYLINK (ELEM)	Check Total: 227.85
314230519-0083	11/06/2020		Elem Pone Charges	01 2510 610 0 000	227.85
Check Number: 40978	Check Type: Check	Check Date: 11/13/2020	Vendor: CENTHIGH	CENTURYLINK (JR&SR HIGH)	Check Total: 626.79
314117981-0019	11/06/2020		HS Phone Charges	01 2510 610 0 000	626.79
Check Number: 40979	Check Type: Check	Check Date: 11/13/2020	Vendor: COMPINFO	COMPUTER INFORMATION CONCEPTS	Check Total: 6,696.00
PSI31462	11/11/2020		Infinite Campus	01 1100 735 0 000	6,696.00
Check Number: 40980	Check Type: Check	Check Date: 11/13/2020	Vendor: CONNPOIN	CONNECTING POINT	Check Total: 520.00
8543	11/11/2020		Service contract for Copiers	01 1100 443 0 000	520.00
Check Number: 40981	Check Type: Check	Check Date: 11/13/2020	Vendor: CROSSROADS	Crossroads Music	Check Total: 84.90
52998	11/11/2020		Repair Baritone Saxophone	01 1100 733 0 000	84.90
Check Number: 40982	Check Type: Check	Check Date: 11/13/2020	Vendor: DELLMARK	DELL MARKETING LP	Check Total: 999.99
10434105133	11/11/2020	19-002-144	Inspiron 17 7000 2-in-1(7706)	01 2320 230 0 000	999.99
Check Number: 40983	Check Type: Check	Check Date: 11/13/2020	Vendor: ESU13	EDUCATIONAL SERVICE UNIT #13	Check Total: 19,202.17
20201113	11/13/2020		Distance Learning	01 1200 382 0 000	1,705.33
20201113	11/13/2020		Inservice	01 1200 580 2 001	84.00
20201113	11/13/2020		Supervision of Sped Programs	01 1200 591 0 000	568.74
20201113	11/13/2020		Therapeutic Behavior	01 1200 591 0 000	300.00
20201113	11/13/2020		MIPS	01 1200 591 0 000	35.00
20201113	11/13/2020		Elementary Contracted Services	01 1200 591 1 003	9,006.03
20201113	11/13/2020		Secondary Sped Contracted Services	01 1200 591 2 001	1,897.38

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20201113	11/13/2020		3-5 Contracted Services	01 1291 591 3 005	4,541.74	
20201113	11/13/2020		0-2 Contracted Services	01 1292 591 3 005	1,063.95	
Check Number: 40984	Check Type: Check	Check Date: 11/13/2020	Vendor: EAGANSUPPL	Egan Supply CO.	Check Total:	35.78
328038	11/11/2020		Nozzles for back pack sprayer	01 2660 490 0 000	35.78	
Check Number: 40985	Check Type: Check	Check Date: 11/13/2020	Vendor: EREMOTEHEL	eRemoteHelp	Check Total:	6,889.37
1211	11/11/2020		Cables for Interactive boards	01 2230 734 0 000	1,259.47	
1217	11/11/2020		Tech Contract Services	01 2230 432 0 000	5,410.00	
1219	11/11/2020		10 Webcam with microphone	01 2230 734 0 000	219.90	
Check Number: 40986	Check Type: Check	Check Date: 11/13/2020	Vendor: ESUCOORDIN	ESU COORDINATING COUNCIL	Check Total:	1,424.10
Coop 001544	11/12/2020		Securly subscription	01 2230 734 0 000	1,424.10	
Check Number: 40987	Check Type: Check	Check Date: 11/13/2020	Vendor: ACCOBRANDS	General Binding Corporation	Check Total:	35.82
4713647640	11/11/2020		laminating Film	01 1100 610 1 003	35.82	
Check Number: 40988	Check Type: Check	Check Date: 11/13/2020	Vendor: GREAMER	GREATAMERICA FINANCIAL SVCS.	Check Total:	800.00
28095535-0001	11/01/2020		Copier Lease	01 1100 443 0 000	800.00	
Check Number: 40989	Check Type: Check	Check Date: 11/13/2020	Vendor: HORSCREE	HORSE CREEK TIRE INC.	Check Total:	70.00
76976	11/11/2020		Realignment for Truck	01 2710 739 0 000	70.00	
Check Number: 40990	Check Type: Check	Check Date: 11/13/2020	Vendor: IDEALLINE	IDEAL LINEN SUPPLY	Check Total:	368.60
11028520	11/12/2020		Elem Supplies	01 2610 610 1 003	46.08	
11028520	11/12/2020		HS Supplies	01 2610 610 2 001	46.07	
11029678	11/12/2020		Custodial Supplies HS	01 2610 610 1 003	46.08	
11029678	11/12/2020		Custodial supplies Elem	01 2610 610 2 001	46.07	
11030802	11/12/2020		Custodial Supplies Elem	01 2610 610 1 003	46.07	
11030802	11/12/2020		Custodial Supplies HS	01 2610 610 2 001	46.08	
11031910	11/12/2020		Custodial Supplies - Elem	01 2610 610 1 003	46.07	
11031910	11/12/2020		Custodial Supplies	01 2610 610 2 001	46.08	
Check Number: 40991	Check Type: Check	Check Date: 11/13/2020	Vendor: INLATRUC	INLAND TRUCK PARTS & SERVICE	Check Total:	2,523.12
IN-737079	11/12/2020		Repair to Bus	01 2710 890 0 000	2,523.12	
Check Number: 40992	Check Type: Check	Check Date: 11/13/2020	Vendor: SHERWOODJO	Joe Sherwood	Check Total:	149.50

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201112	11/12/2020		reimbursement for audio books	01 2320 320 0 000	149.50
Check Number: 40993	Check Type: Check	Check Date: 11/13/2020	Vendor: JWPEPPSO	JW PEPPER & SON, INC	Check Total: 102.99
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
363005488	11/12/2020		Music for Band	01 1100 640 1 003	57.99
363005980	11/12/2020		Band Music Elem	01 1100 640 1 003	45.00
Check Number: 40994	Check Type: Check	Check Date: 11/13/2020	Vendor: LOGMEIN	LogMeIn	Check Total: 40.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
13202	11/12/2020		Larger Sizes Great School Shirts	01 3300 610 0 000	40.00
Check Number: 40995	Check Type: Check	Check Date: 11/13/2020	Vendor: LOGOZ	Logoz LLC	Check Total: 189.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
13126	11/12/2020		Blue Great School Staff Shirts	01 3300 610 0 000	189.00
Check Number: 40996	Check Type: Check	Check Date: 11/13/2020	Vendor: LOUSPO	LOU'S SPORTING GOODS	Check Total: 962.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
ATE744754-AX02	11/12/2020		Girls, Boys, JH Lion Cub, Varsity - BB	01 2190 490 0 000	962.30
Check Number: 40997	Check Type: Check	Check Date: 11/13/2020	Vendor: MC	MASTER CARD	Check Total: 1,735.49
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201111	11/11/2020		Clear Plasic & Binders	01 1100 610 1 003	45.78
20201111	11/11/2020		FACS Food	01 1100 610 2 001	67.42
20201111	11/11/2020		Fabric for HS Boards	01 1100 610 2 001	15.69
20201111	11/11/2020		Food for Walter's Class	01 1100 610 2 001	75.86
20201111	11/11/2020		Food For FACS Veggoes	01 1100 610 2 001	119.10
20201111	11/11/2020		iPad Cases for ipads	01 1100 734 0 000	100.00
20201111	11/11/2020		Boom Writer Yearly Sub 2 Year	01 1100 735 1 003	269.98
20201111	11/11/2020		Quizlet subscription for Fortney	01 1100 735 2 001	59.88
20201111	11/11/2020		ELG Trainings	01 1190 320 3 005	30.52
20201111	11/11/2020		Credit from Canceled ELG Training	01 1190 320 3 005	(300.00)
20201111	11/11/2020		Credit from Canceled ELG Training	01 1190 320 3 005	(50.00)
20201111	11/11/2020		Credit from Canceled ELG Training	01 1190 320 3 005	(30.00)
20201111	11/11/2020		Credit from Canceled ELG Training	01 1190 320 3 005	(90.00)
20201111	11/11/2020		ELG Trainings	01 1190 320 3 005	32.00
20201111	11/11/2020		ELG Trainings	01 1190 320 3 005	32.00
20201111	11/11/2020		ELG Zoom	01 1190 320 3 005	30.00
20201111	11/11/2020		ELG Zoom	01 1190 320 3 005	30.00
20201111	11/11/2020		Tadpoles Subscription	01 1190 735 3 005	58.50
20201111	11/11/2020		Star Herald Subscription for Josh	01 2190 490 0 000	132.60
20201111	11/11/2020		Meal	01 2320 890 0 000	25.00
20201111	11/11/2020		Postage	01 2510 531 0 000	2.20

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General Fund Checks

20201111	11/11/2020		Postage	01 2510 531 0 000	8.00
20201111	11/11/2020		Postage	01 2510 531 0 000	2.40
20201111	11/11/2020		Stamped Envelopes for Dis And Elem	01 2510 531 0 000	668.30
20201111	11/11/2020		Replacement Warning Switch for Bus	01 2710 739 0 000	53.13
20201111	11/11/2020		Thomas Switch for Bus	01 2710 739 0 000	68.33
20201111	11/11/2020		Marker Light Two Wire For Bus	01 2710 739 0 000	45.83
20201111	11/11/2020		Hose for School Vehicle	01 2710 739 0 000	67.99
20201111	11/11/2020		Gas Lines for Pickup	01 2710 739 0 000	164.98
Check Number: 40998					
Check Type: Check		Check Date: 11/13/2020		Vendor: MENARDS	Menards
					Check Total: 262.45
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
21862	11/12/2020		Elem Repairs	01 2620 610 1 003	7.48
21862	11/12/2020		PREK Maint	01 2620 610 3 005	79.99
22289	11/12/2020		Rebate	01 2190 490 0 000	(24.89)
22289	11/12/2020		Vaccum	01 2190 490 0 000	149.99
22289	11/12/2020		Faucet for PREK	01 2620 610 3 005	49.88
Check Number: 40999					
Check Type: Check		Check Date: 11/13/2020		Vendor: MOBIUSES	MOBIUS COMMUNICATIONS COMPANY
					Check Total: 153.09
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0308247341-0011	11/01/2020		Phone Charges	01 2510 382 0 000	153.09
Check Number: 41000					
Check Type: Check		Check Date: 11/13/2020		Vendor: MORRHARD	MORRILL HARDWARE & BUILDING SUPPLIES
					Check Total: 161.22
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201113	11/13/2020		Elem	01 2620 610 1 003	27.99
20201113	11/13/2020		HS Shop	01 2620 610 2 001	113.84
20201113	11/13/2020		Prek	01 2620 610 3 005	19.39
Check Number: 41001					
Check Type: Check		Check Date: 11/13/2020		Vendor: MORRSUPP	MORRILL SUPPLY
					Check Total: 217.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201113	11/13/2020		Battery for Grasshopper	01 2620 610 0 000	93.55
20201113	11/13/2020		HS Shop	01 2620 610 2 001	88.00
20201113	11/13/2020		Vehicle Repair Supplies	01 2710 890 0 000	35.76
Check Number: 41002					
Check Type: Check		Check Date: 11/13/2020		Vendor: NASB	NEBRASKA ASSOCIATION OF SCHOOL BOARDS
					Check Total: 100.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
INV-06667-HQ4D0	11/12/2020		Virt New Board member Workshop	01 2310 310 0 000	100.00
Check Number: 41003					
Check Type: Check		Check Date: 11/13/2020		Vendor: NEFIREMARS	NEBRASKA STATE FIRE MARSHAL
					Check Total: 180.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
118089	11/12/2020		Boiler Inspection for Cert	01 2620 340 2 001	36.00
118109	11/12/2020		Elem Boiler Inspections-for Cert	01 2620 340 1 003	144.00
Check Number: 41004					
Check Type: Check		Check Date: 11/13/2020		Vendor: ONESOURCE	ONE SOURCE - THE BACKGROUND
					Check Total: 36.00

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2046-20201031	11/12/2020		background Check	CHECK COMPAN 01 2510 320 0 000	36.00
Check Number: 41005 Check Type: Check Check Date: 11/13/2020 Vendor: VISA PLATTE VALLEY BANK VISA Check Total: 341.53					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201110	11/10/2020		Credit from Amazon Music Charges	01 1100 610 0 000	(15.96)
20201110	11/10/2020		TPT Order for Hoff	01 1100 610 1 003	31.25
20201110	11/10/2020		Credit from Taxes on TPT Order	01 1100 640 1 003	(0.56)
20201110	11/10/2020		TPT Order from Hoff	01 1100 640 1 003	14.00
20201110	11/10/2020		TPT Order from Hoff	01 1100 640 1 003	27.99
20201110	11/10/2020		Boomwriter Subscription	01 1100 640 1 003	14.99
20201110	11/10/2020		Champions of Science	01 1100 735 1 003	49.00
20201110	11/10/2020		ELG Training Geary	01 1190 320 3 005	30.52
20201110	11/10/2020		ELG Training Geary	01 1190 320 3 005	30.52
20201110	11/10/2020		ELG Training Geary	01 1190 320 3 005	30.52
20201110	11/10/2020		ELG Training Morehead	01 1190 320 3 005	30.52
20201110	11/10/2020		ELG Training Morehead	01 1190 320 3 005	30.52
20201110	11/10/2020		Dominoes for PREK	01 1190 320 3 005	21.97
20201110	11/10/2020		Credit from Zoo	01 1190 610 3 005	(29.75)
20201110	11/10/2020		Zoo Trip for Prek	01 1190 610 3 005	76.00
Check Number: 41006 Check Type: Check Check Date: 11/13/2020 Vendor: PRINEXPR PRINT EXPRESS -- SCOTTSBLUFF Check Total: 199.10					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
72852	11/12/2020		Early Out Permission Slips for Elem	01 1100 610 1 003	199.10
Check Number: 41007 Check Type: Check Check Date: 11/13/2020 Vendor: PROTCENT PROTEX CENTRAL Check Total: 465.20					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
116791	11/12/2020		Elem Inspection	01 2660 490 0 000	465.20
Check Number: 41008 Check Type: Check Check Date: 11/13/2020 Vendor: ROCKYMOUNT Rocky Mountain Air Solutions Check Total: 677.66					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
30209271	11/12/2020		Gas and Wire for Welding Shop	01 1100 610 2 001	573.72
30210559	11/12/2020		Welding Rental	01 1100 610 2 001	59.50
30211509	11/12/2020		Welding Supplies	01 1100 610 2 001	29.50
7305197	11/12/2020		Elem Supplies	01 1100 610 1 003	14.94
Check Number: 41009 Check Type: Check Check Date: 11/13/2020 Vendor: SCHOOLSPEC School Specialty, Inc Check Total: 58.66					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
208126356021	11/12/2020	19-002-78	Whitne Lofink's 2021 School Order	01 1100 610 1 003	58.66
Check Number: 41010 Check Type: Check Check Date: 11/13/2020 Vendor: SHOUTPOINT Shoutpoint, Inc. Check Total: 690.00					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20195	11/12/2020		messaging system	01 2120 735 0 000	690.00

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Check Number	Check Type	Check Date	Vendor	Vendor Name	Check Total
41011	Check	11/13/2020	SIMMONS	SIMMONS OLSEN LAW FIRM PC	314.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
790271	11/12/2020		Audit Letter	01 2330 317 0 000	314.50
41012	Check	11/13/2020	TROX	TROX	12,756.09
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
851550 & 850700	11/12/2020	19-002-133	Dell Optiplex 7040 SFF	01 1100 734 0 000	4,386.00
851550 & 850700	11/12/2020	19-002-133	Shipping	01 1100 734 0 000	81.64
851550 & 850700	11/12/2020	19-002-133	Dell Optiplex 7020 SFF	01 1100 734 0 000	7,920.00
851550 & 850700	11/12/2020	19-002-133	Shipping	01 1100 734 0 000	368.45
41013	Check	11/13/2020	TWINCITY	TWIN CITY ROOFING & SHEET METAL, INC	810.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1041-676582	11/13/2020		Repair on Elem Roof	01 2620 610 1 003	810.00
41014	Check	11/13/2020	VILLMORR	VILLAGE OF MORRILL	10,855.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
01-0011	11/01/2020		Sped Electric Elem	01 1200 610 1 003	213.69
01-0011	11/01/2020		Elem Sped Water, Sewer, Trash	01 1200 610 1 003	112.91
01-0011	11/01/2020		Sped HS Electric	01 1200 610 2 001	165.11
01-0011	11/01/2020		HS Swr, Wtr, Trsh	01 1200 610 2 001	549.11
01-0011	11/01/2020		HS Sped Swr, Wtr, Trsh	01 1200 610 2 001	28.90
01-0011	11/01/2020		Elem Electric	01 2610 621 1 003	4,060.02
01-0011	11/01/2020		Elem sewer, Trash, Water	01 2610 621 1 003	2,145.29
01-0011	11/01/2020		HS Electric	01 2610 621 2 001	3,137.00
02-0011	11/10/2020		PREK Electric	01 2610 621 3 005	244.48
02-0011	11/10/2020		Swr, Trsh, Wtr	01 2610 621 3 005	198.80
41015	Check	11/13/2020	VOICENEWS	Voice News	125.82
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
226460	11/12/2020		Reg Board Meeting	01 2510 350 0 000	125.82
41016	Check	11/13/2020	WATSWELD	WATSON WELDING & MFG. INC.	206.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
31710	11/12/2020		rebuild HWY sign	01 2620 340 0 000	206.00
41017	Check	11/13/2020	WESTCO	WESTCO COOPERATIVE COMPANY	2,039.82
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201112	11/12/2020		Deisel for Buses	01 2710 626 0 000	2,039.82
41018	Check	11/13/2020	WEX	WEX BANK	1,003.72
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
68391889	11/12/2020		Fuel for Vehicles	01 2710 626 0 000	1,003.72

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General Fund Checks

Check Number: 41019	Check Type: Check	Check Date: 11/13/2020	Vendor: WPCI	WPCI - INCORP.	Check Total: 509.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0052308-IN	11/12/2020		FMCSA Jan-Dec	01 2120 610 0 000	150.00
0053221-IN	11/12/2020		Drug Screen test for Oct	01 2120 610 0 000	359.30

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 80,415.61

Detail Check Register

Checking Account: 09

HAZARDOUS MATERIALS

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20201113	11/13/2020		Principal	09 5000 831 0 000	49,000.00
20201113	11/13/2020		Debt Service Interest	09 5000 832 0 000	32,838.75
20201113	11/13/2020		8038 CP Funds Less 5.9%	09 5000 832 0 000	(27,369.69)
20201113	11/13/2020		Semi Annual Paying Fee	09 5000 833 0 000	350.00
Scottsbluff B	11/13/2020		Principal	09 5000 831 0 000	26,000.00
Scottsbluff B	11/13/2020		Debt Service Interest	09 5000 832 0 000	1,788.50
Scottsbluff B	11/13/2020		Semi Annual Paying Agent Fee	09 5000 833 0 000	200.00

Check Number: 1069

Check Type: Check

Check Date: 11/13/2020

Vendor: BOKFINANC

BOK Financial Corporate Trust

Check Total:

82,807.56

*Denotes Expensed Invoice Item

Checking Account ID: 09

Total without Voids:

82,807.56

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 1
01	GENERAL FUND						
1100	REGULAR INSTRUCTIONAL PROGRAMS						
01 1100 111 1 003	Instructional Salaries Elem	440,000.00	78,959.64	380,000.00	55,854.20	85.30	
01 1100 111 2 001	Instructional Salaries Sec	550,000.00	171,546.42	560,000.00	109,627.46	80.42	
01 1100 111 4 000	Regular Flat Salaries	80,000.00	21,000.00	84,000.00	14,000.00	83.33	
01 1100 123 1 003	Elementary Substitute Teachers	15,000.00	4,610.00	20,000.00	2,337.50	88.31	
01 1100 123 2 001	Highschool Substitute Teachers	15,000.00	5,317.50	15,000.00	9,880.84	34.13	
01 1100 150 1 003	Instructional Aide -Sub Para Elementary	3,000.00	1,265.80	3,000.00	1,005.90	66.47	
01 1100 150 2 001	Instructional Aide - Sub Para Highschool	500.00	323.75	500.00	0.00	100.00	
01 1100 151 1 003	STIPENDS -- ELEM XTRA DAYS	5,000.00	1,515.02	2,500.00	1,025.00	59.00	
01 1100 151 2 001	STIPENDS - SEC XTRA DAYS	4,500.00	0.00	1,500.00	360.00	76.00	
01 1100 210 1 003	Benefit Package - Elementary	118,000.00	22,655.64	90,000.00	12,250.00	86.39	
01 1100 210 2 001	Benefit Package - Secondary	150,500.00	34,263.62	130,000.00	17,755.38	86.34	
01 1100 220 1 003	Social Security - Elementary	37,000.00	7,834.46	34,000.00	5,407.91	84.09	
01 1100 220 2 001	Social Security Secondary	51,000.00	15,243.57	62,000.00	10,085.08	83.73	
01 1100 220 4 000	SOCIAL SECURITY-FLAT	6,500.00	1,599.48	6,500.00	1,066.38	83.59	
01 1100 230 1 003	Retirement - Elementary	51,000.00	11,045.12	51,000.00	8,757.11	82.83	
01 1100 230 2 001	Retirement - Secondary	66,000.00	22,391.44	100,000.00	15,875.19	84.12	
01 1100 230 4 000	RETIREMENT-FLAT	6,200.00	2,074.32	8,500.00	1,382.88	83.73	
01 1100 237 0 000	RETIREMENT ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	
01 1100 270 0 000	Workman's Comp-District	40,000.00	40,000.00	81,450.00	81,450.00	0.00	
01 1100 290 1 003	OTHER BENEFITS	0.00	0.00	0.00	1,750.00	0.00	
01 1100 320 1 003	Prof Dev- Elementary	3,000.00	1,140.00	4,000.00	0.00	100.00	
01 1100 320 2 001	Professional Dev - Secondary	1,500.00	220.00	4,000.00	1,198.00	70.05	
01 1100 340 1 003	Repairs/Maint Computers Elem	1,000.00	0.00	500.00	0.00	100.00	
01 1100 340 2 001	Repairs/Maint Computers- Second	1,000.00	0.00	500.00	0.00	100.00	
01 1100 382 0 000	DISTANCE ED & TELECOMMUNICATIONS	28,000.00	6,022.80	35,500.00	5,989.93	83.13	
01 1100 443 0 000	Copier-Lease District	24,000.00	8,122.50	35,000.00	5,773.58	83.50	
01 1100 580 0 000	STF DEV/TRAVEL	1,000.00	430.24	0.00	158.40	0.00	
01 1100 610 0 000	SUPPLIES DISTRICT	20,000.00	242.75	10,000.00	0.45	98.00	
01 1100 610 1 003	SUPPLIES-- ELEM	20,000.00	11,726.94	20,000.00	12,263.51	25.10	
01 1100 610 2	SUPPLIES--SECOND	25,000.00	17,600.35	25,000.00	5,298.15	73.25	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 2
001							
01 1100 640 1 003	ELEM CURRICULUM /PERIODICALS	70,000.00	9,312.74	60,000.00	1,396.69	97.41	
01 1100 640 2 001	Second Curriculum/PERIODICALS	60,000.00	62,384.97	60,000.00	2,586.22	94.65	
01 1100 733 0 000	Equipment District	10,000.00	3,791.18	10,000.00	2,802.04	71.98	
01 1100 734 0 000	COMPUTER HARDWARE DISTRICT	50,000.00	13,412.94	50,000.00	21,406.29	57.19	
01 1100 734 2 001	COMPUTER HARDWARE SEC	0.00	0.00	0.00	378.00	0.00	
01 1100 735 0 000	COMPUTER SOFTWARE	25,000.00	0.00	25,000.00	8,862.17	64.55	
01 1100 735 1 003	ELEM-COMPUTER SOFTWARE	15,000.00	10,352.52	15,000.00	11,022.19	22.85	
01 1100 735 2 001	SECOND-COMPUTER SOFTWARE	5,000.00	8,778.67	10,000.00	8,675.05	9.12	
01 1100 810 0 000	DUES AND FEES	2,000.00	424.00	5,000.00	0.00	100.00	
1100	REGULAR INSTRUCTIONAL PROGRAMS	Total	2,000,700.00	595,608.38	1,999,450.00	437,681.50	77.81
1125	FLEX SPENDING						
01 1125 111 0 000	FLEX REGULAR SALARIES	14,500.00	0.00	12,000.00	0.00	100.00	
01 1125 150 0 000	FLEX OTHER STAFF SALARIES	5,000.00	0.00	10,000.00	0.00	100.00	
01 1125 220 0 000	FLEX SOCIAL SECURITY	1,000.00	0.00	0.00	0.00	0.00	
01 1125 230 0 000	RETIREMENT	1,200.00	0.00	0.00	0.00	0.00	
01 1125 610 0 000	FLEX SUPPLIES	300.00	0.00	2,349.30	0.00	100.00	
1125	FLEX SPENDING	Total	22,000.00	0.00	24,349.30	0.00	100.00
1150	LIMITED ENGLISH PROF PROGRAMS						
01 1150 111 1 003	LEP INSTRUCTIONAL SALARIES ELEM	70,824.00	17,706.00	72,800.00	12,133.34	83.33	
01 1150 210 1 003	LEP BENEFIT PACKAGE - ELEM	4,020.00	333.21	4,300.00	0.00	100.00	
01 1150 220 1 003	LEP FICA/MEDICARE - ELEM	6,200.00	1,275.33	6,400.00	872.46	86.37	
01 1150 230 1 003	LEP RETIREMENT - ELEM	8,100.00	2,415.39	8,900.00	1,927.15	78.35	
1150	LIMITED ENGLISH PROF PROGRAMS	Total	89,144.00	21,729.93	92,400.00	14,932.95	83.84
1160	PROVERTY PROGRAMS						
01 1160 111 1 003	POVERTY INSTR. SALARIES - ELEM	390,000.00	96,361.53	382,000.00	68,920.88	81.96	
01 1160 210 1 003	POVERTY BENEFIT PKG - ELEM	105,000.00	17,028.22	63,000.00	10,500.00	83.33	
01 1160 220 1 003	POVERTY FICA/MEDICARE - ELEM	35,500.00	7,628.88	30,000.00	5,414.15	81.95	
01 1160 230 1 003	POVERTY RETIREMENT - ELEM	46,200.00	12,177.82	38,000.00	9,797.34	74.22	
1160	PROVERTY PROGRAMS	Total	576,700.00	133,196.45	513,000.00	94,632.37	81.55
1190	EARLY CHILDHOOD ED PROGRAMS						
01 1190 111 3 005	INSTRUCTIONAL PRE-K	73,000.00	21,932.68	220,000.00	49,071.74	77.69	
01 1190 112 3 005	Preschool Instructional Aides	140,000.00	21,202.92	154,720.00	29,157.46	81.15	
01 1190 141 3 005	Provisional Teacher	70,500.00	23,781.25	50,000.00	14,623.94	70.75	
01 1190 150 3 005	Preschool Building Coordinator	30,000.00	19,961.53	45,000.00	6,787.28	84.92	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 3
01 1190 210 3 005	BENEFITS -- PRE-K	30,000.00	3,524.68	60,000.00	7,000.00	88.33	
01 1190 220 3 005	FICA/MED -- PRE-K	20,000.00	6,561.16	37,000.00	7,903.31	78.64	
01 1190 230 3 005	RETIREMENT -- PRE-K	20,000.00	9,364.54	48,000.00	12,430.29	74.10	
01 1190 320 3 005	PROF DEV	2,000.00	1,467.73	5,000.00	1,647.87	67.04	
01 1190 580 3 005	STF DEV/TRAVEL -- PRE-K	1,000.00	44.49	1,000.00	64.00	93.60	
01 1190 610 3 005	SUPPLIES -- PRE-K	10,000.00	1,124.36	12,000.00	5,045.16	56.17	
01 1190 640 3 005	CURRICULUM-PREK	3,500.00	463.00	2,500.00	2,316.87	(8.60)	
01 1190 733 3 005	EQUIPMENT-PRE K	3,500.00	2,495.80	3,500.00	3,210.88	8.26	
01 1190 734 3 005	Pre-K Computer Hardware	1,500.00	0.00	1,000.00	2,013.00	(226.30)	
01 1190 735 3 005	PRE K-COMPUTER SOFTWARE	1,500.00	1,373.75	1,500.00	117.00	92.20	
01 1190 810 3 005	DUES AND FEES-PRE K	1,000.00	0.00	500.00	0.00	100.00	
1190	EARLY CHILDHOOD ED PROGRAMS	Total	407,500.00	113,297.89	641,720.00	141,388.80	77.68
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS						
01 1200 111 1 003	Sped Sal Elem	40,200.00	3,448.25	50,000.00	9,955.20	80.09	
01 1200 111 2 001	Sped Sal Sec	60,100.00	0.00	0.00	166.66	0.00	
01 1200 111 3 005	Sped Sal Preschool	40,200.00	12,669.75	53,000.00	0.00	100.00	
01 1200 112 1 003	Sped Elem Aides	84,200.00	20,382.78	48,000.00	19,415.11	59.55	
01 1200 112 2 001	Sped Sec Aides	71,000.00	10,856.41	68,000.00	12,770.23	81.22	
01 1200 150 3 005	Sped Preschool Aides	0.00	1,959.24	15,000.00	0.00	100.00	
01 1200 210 1 003	Sped Bene Elem	14,600.00	3,020.03	11,000.00	1,750.00	84.09	
01 1200 210 2 001	Sped Bene Sec	18,800.00	566.47	11,000.00	0.00	100.00	
01 1200 210 3 005	Sped Bene Prek	10,500.00	0.00	11,000.00	0.00	100.00	
01 1200 220 1 003	Soc Sec	10,400.00	1,985.22	8,800.00	2,219.97	74.77	
01 1200 220 2 001	SOCIAL SECURITY	11,000.00	828.45	5,200.00	982.33	81.11	
01 1200 220 3 005	SOCIAL SECURITY	4,600.00	1,109.58	4,300.00	0.00	100.00	
01 1200 230 1 003	Sped Retire Elem	13,500.00	2,331.72	14,000.00	5,152.54	63.20	
01 1200 230 2 001	Sped Retire Sec	14,000.00	1,005.72	11,000.00	2,487.12	77.39	
01 1200 230 3 005	RETIREMENT	6,000.00	1,185.72	4,300.00	0.00	100.00	
01 1200 270 1 003	Sped Workmns Elem	4,500.00	4,500.00	4,685.00	4,685.00	0.00	
01 1200 270 2 001	Sped Workmns Sec	4,500.00	4,500.00	4,685.00	9,370.00	(100.00)	
01 1200 270 3 005	WORKER'S COMPENSATION	0.00	0.00	4,685.00	0.00	100.00	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 4
01 1200 320 1 003	Other Prof & Tech Services	2,500.00	0.00	500.00	0.00	100.00	
01 1200 338 1 003	REPAIRS AND MAINTENANCE	2,000.00	0.00	2,000.00	0.00	100.00	
01 1200 340 1 003	OTHER CONTRACTED OR SECURED SERVICES	2,500.00	0.00	2,500.00	0.00	100.00	
01 1200 382 0 000	DISTANCE EDUCATION AND TELECOMMUNICATION	3,000.00	0.00	7,000.00	5,182.94	25.96	
01 1200 520 0 000	Liability Insurance	0.00	0.00	14,052.00	0.00	100.00	
01 1200 561 2 001	HS Sped TUIT PD OTHER DIST	5,000.00	0.00	5,000.00	0.00	100.00	
01 1200 561 3 005	TUIT PD OTHER DIST	2,500.00	0.00	2,500.00	0.00	100.00	
01 1200 580 1 003	SPED--STF DEV--ELEM	1,500.00	416.00	2,000.00	0.00	100.00	
01 1200 580 2 001	SPED--STF DEV--SEC	1,500.00	907.75	2,000.00	218.00	89.10	
01 1200 591 0 000	Contr Serv Sped	60,000.00	4,964.46	15,000.00	4,128.53	72.48	
01 1200 591 1 003	SPED ELEM CONTRACT SERVICES	44,000.00	9,952.01	55,000.00	14,627.86	73.40	
01 1200 591 2 001	2nd SPED CONTRACT SERVICES	40,000.00	10,431.63	47,000.00	1,956.31	95.84	
01 1200 610 1 003	Elem Sped Suppl	5,900.00	1,842.19	7,000.00	1,498.07	78.60	
01 1200 610 2 001	Sec Sped Suppl	3,700.00	609.17	8,200.00	2,162.05	73.63	
01 1200 610 3 005	Pre K SUPPLIES	1,350.00	44.39	2,550.00	0.00	100.00	
01 1200 640 1 003	ELEM SPED CURRICULUM	800.00	63.88	500.00	0.00	100.00	
01 1200 640 2 001	Sec Sped Curriculum	700.00	0.00	500.00	0.00	100.00	
01 1200 734 0 000	SPED COMPUTER HARDWARE	500.00	0.00	500.00	0.00	100.00	
01 1200 810 0 000	Sped Fees	500.00	0.00	500.00	0.00	100.00	
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	Total	586,050.00	99,580.82	502,957.00	98,727.92	80.37
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU						
01 1291 591 3 005	Sped Age 3-5 Contract Services	16,000.00	5,882.53	50,000.00	9,957.95	80.08	
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU	Total	16,000.00	5,882.53	50,000.00	9,957.95	80.08
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM						
01 1292 591 3 005	0-2 Sped Contracted Services	8,000.00	0.00	9,000.00	5,902.88	34.41	
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM	Total	8,000.00	0.00	9,000.00	5,902.88	34.41
2120	GUIDANCE SERVICES						
01 2120 116 1 003	Guidance/LMHP Counselor Salary	74,000.00	22,133.91	64,000.00	11,132.16	82.61	
01 2120 116 2 001	Guidance Counselor Secondary	40,000.00	6,301.53	62,000.00	10,295.84	83.39	
01 2120 210 0 000	GUIDANCE BENEFITS	24,500.00	2,625.00	21,000.00	1,750.00	91.67	
01 2120 210 1 003	Benefits	0.00	108.31	0.00	0.00	0.00	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 5
01 2120 210 2 001	Benefits	0.00	108.31	0.00	2,309.56	0.00	
01 2120 220 0 000	GUIDANCE FICA/MEDICARE	9,900.00	200.82	1,000.00	133.88	86.61	
01 2120 220 1 003	Social Security	0.00	1,538.39	5,000.00	790.78	84.18	
01 2120 220 2 001	Social Security	0.00	401.28	5,000.00	911.65	81.77	
01 2120 230 0 000	GUIDANCE RETIREMENT	12,900.00	0.00	0.00	0.00	0.00	
01 2120 230 1 003	Retirement	0.00	2,402.99	6,400.00	1,099.62	82.82	
01 2120 230 2 001	Retirement	0.00	839.06	6,100.00	1,749.85	71.31	
01 2120 580 0 000	Guid-Prof Dev	0.00	0.00	0.00	0.00	0.00	
01 2120 580 1 003	GUIDANCE PROF-DEVELOPMENT	600.00	41.50	500.00	0.00	100.00	
01 2120 580 2 001	GUIDANCE PROF Development	600.00	1,534.25	500.00	0.00	100.00	
01 2120 610 0 000	GUIDEANCE-OTHER SUPPLIES AND MATERIALS	15,000.00	5,140.86	12,000.00	1,108.62	89.65	
01 2120 735 0 000	GUIDANCE-COMPUTER SOFTWARE	500.00	6,790.00	2,500.00	690.00	72.40	
01 2120 810 0 000	DUES AND FEES	750.00	0.00	750.00	0.00	100.00	
01 2120 890 0 000	Guid-Other misc expenses	500.00	0.00	500.00	0.00	100.00	
2120 GUIDANCE SERVICES	Total	179,250.00	50,166.21	187,250.00	31,971.96	82.85	
2130 HEALTH SERVICES							
01 2130 116 0 000	Salary Nurse	49,500.00	10,112.91	60,000.00	10,000.00	83.33	
01 2130 150 1 003	Nurse Salary Aide	9,750.00	5,026.06	0.00	0.00	0.00	
01 2130 210 0 000	Nurse-Benefits	10,500.00	2,625.00	14,400.00	1,903.62	86.78	
01 2130 220 0 000	Social Security	4,550.00	971.72	4,600.00	620.54	86.51	
01 2130 220 1 003	GROUP INSURANCE	0.00	384.50	0.00	0.00	0.00	
01 2130 230 0 000	Retirement Nurse	5,900.00	998.93	0.00	1,809.48	0.00	
01 2130 230 1 003	SOCIAL SECURITY	0.00	496.45	0.00	0.00	0.00	
01 2130 230 2 001	RETIREMENT	0.00	0.00	5,900.00	0.00	100.00	
01 2130 580 0 000	Prof Dev Nurse	400.00	0.00	500.00	160.00	68.00	
01 2130 610 0 000	Supplies Nurse	2,000.00	29.98	3,500.00	441.18	85.17	
01 2130 810 0 000	DUES AND FEES	300.00	0.00	300.00	0.00	100.00	
01 2130 890 0 000	Other Nurse	1,000.00	0.00	1,000.00	0.00	100.00	
2130 HEALTH SERVICES	Total	83,900.00	20,645.55	90,200.00	14,934.82	83.36	
2190 OTHER PUPIL SUPPORT SERVICES							
01 2190 112 0 000	ACTIVITY BUS DRIVER	7,000.00	3,997.57	11,000.00	4,165.68	62.13	
01 2190 150 0 000	Non Instructional staff salaries/A/D	30,000.00	6,534.16	32,000.00	14,850.10	53.59	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 6
01 2190 151 0 000	REGULAR SALARIES-ACTIVITY	151,215.00	41,957.38	160,000.00	14,998.47	90.63	
01 2190 210 0 000	Insurance	5,500.00	924.67	7,200.00	0.00	100.00	
01 2190 220 0 000	Social Security/Med-- ACTIVITY BUS	15,000.00	4,274.15	15,000.00	2,900.63	80.66	
01 2190 230 0 000	RETIREMENT -- ACTIVITY BUS	17,000.00	6,474.73	25,000.00	4,905.15	80.38	
01 2190 320 0 000	EXTRA DUTY -- NON-STAFF	16,500.00	5,184.00	25,000.00	5,448.00	78.21	
01 2190 340 0 000	ATHLETIC TRAINER SERVICES-ACTIV	2,000.00	1,512.50	2,000.00	435.00	78.25	
01 2190 490 0 000	Activity Supplies Purchases Athletics	24,500.00	5,814.76	25,000.00	6,576.63	73.69	
01 2190 580 0 000	Activities -- Travel Expenses	15,000.00	213.90	15,000.00	0.00	100.00	
01 2190 626 0 000	Activities -- Gas & Oil	9,000.00	2,370.41	9,000.00	504.00	94.40	
01 2190 739 0 000	Track/FTball Field Equipment	12,000.00	4,958.56	215,000.00	187.99	99.91	
01 2190 890 0 000	DUES/FEES -- ACTIVITIES	4,000.00	1,450.00	5,000.00	1,705.00	65.90	
2190 OTHER PUPIL SUPPORT SERVICES	Total	308,715.00	85,666.79	546,200.00	56,676.65	89.62	
2211 SCHOOL IMPROVEMENT							
01 2211 580 0 000	SCH IMP: TRAVEL EXPENSES	2,500.00	2,059.70	5,000.00	0.00	100.00	
01 2211 890 0 000	SCH IMP: ACCREDITATION EXP	20,000.00	0.00	10,000.00	0.00	100.00	
2211 SCHOOL IMPROVEMENT	Total	22,500.00	2,059.70	15,000.00	0.00	100.00	
2212 INST STAFF TRNG AND CURR DEV							
01 2212 320 0 000	PROFESSIONAL SERVICES	15,000.00	0.00	10,000.00	0.00	100.00	
01 2212 580 0 000	TRAVEL EXPENSE AND MILEAGE	20,000.00	0.00	20,000.00	0.00	100.00	
2212 INST STAFF TRNG AND CURR DEV	Total	35,000.00	0.00	30,000.00	0.00	100.00	
2220 2220							
01 2220 111 0 000	Salary Librarian	40,200.00	10,044.75	41,300.00	6,883.34	83.33	
01 2220 112 0 000	Substitute or Temporary Salaries	500.00	1,656.60	0.00	0.00	0.00	
01 2220 112 1 003	Elem Library Paraprofessional	16,500.00	4,827.73	20,000.00	4,126.89	79.37	
01 2220 210 0 000	Benefit Library	14,700.00	2,625.00	10,500.00	1,750.00	83.33	
01 2220 220 0 000	Fica Librarian	4,400.00	1,095.97	3,200.00	660.45	79.36	
01 2220 220 1 003	Elem Library Paraprofessional	0.00	369.33	1,600.00	315.71	80.27	
01 2220 230 0 000	Retire Library	5,700.00	1,030.10	4,050.00	679.92	83.21	
01 2220 230 1 003	RETIREMENT	0.00	78.92	1,950.00	43.82	97.75	
01 2220 580 0 000	Library-Travel expense and mileage	200.00	0.00	200.00	0.00	100.00	
01 2220 610 1 003	Elem Library Supplies	1,500.00	426.05	1,000.00	240.86	75.91	
01 2220 610 2 001	Sec Library Supplies	1,000.00	1,111.60	1,000.00	686.10	31.39	
01 2220 640 1 003	Library Books Elem	2,000.00	1,536.15	2,500.00	2,227.75	10.89	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 7
01 2220 640 2 001	Library Books Sec	1,300.00	0.00	1,000.00	1,307.30	(30.73)	
01 2220 735 0 000	Library-Computer Software	300.00	0.00	350.00	173.50	50.43	
01 2220 810 0 000	Dues and Fees	200.00	0.00	200.00	0.00	100.00	
2220 2220	Total	88,500.00	24,802.20	88,850.00	19,095.64	78.51	
2230	Technical Services						
01 2230 114 0 000	Technology Assistant	22,000.00	6,087.53	24,000.00	5,282.80	77.99	
01 2230 220 0 000	Fica Tech	1,500.00	465.68	1,900.00	404.13	78.73	
01 2230 230 0 000	Retire Tech	1,700.00	601.31	2,330.00	521.83	77.60	
01 2230 320 0 000	PROF DEV-TECH	250.00	0.00	250.00	0.00	100.00	
01 2230 340 1 003	Repairs Elem Tech	500.00	0.00	500.00	0.00	100.00	
01 2230 340 2 001	Repairs Sec Tech	500.00	0.00	500.00	0.00	100.00	
01 2230 432 0 000	Technology Contracted Services	75,000.00	18,713.49	75,000.00	24,965.00	66.71	
01 2230 580 0 000	Mileage Tech	200.00	0.00	200.00	0.00	100.00	
01 2230 610 0 000	Supplies Tech	750.00	372.28	750.00	4,423.67	(489.82)	
01 2230 734 0 000	Tech Hardware	5,000.00	0.00	15,000.00	10,885.91	27.43	
01 2230 810 0 000	Tech Dues/fees	200.00	0.00	200.00	0.00	100.00	
2230 Technical Services	Total	107,600.00	26,240.29	120,630.00	46,483.34	61.47	
2310	BOARD OF EDUCATION						
01 2310 310 0 000	Prof Dev	10,000.00	0.00	10,000.00	100.00	99.00	
01 2310 350 0 000	Advertising And Printing	10,000.00	5,739.00	10,000.00	5,739.00	42.61	
01 2310 440 0 000	Periodicals Board	300.00	0.00	300.00	0.00	100.00	
01 2310 520 0 000	District Liability Insurance	0.00	0.00	77,826.00	77,117.00	0.91	
01 2310 521 0 000	Board Fidelity Bond Premiums	250.00	0.00	250.00	0.00	100.00	
01 2310 580 0 000	Mileage And Expense	4,000.00	13.85	4,000.00	0.00	100.00	
01 2310 610 0 000	Supplies Board	1,000.00	0.00	500.00	0.00	100.00	
01 2310 810 0 000	Dues And Fees	10,000.00	24.00	10,000.00	0.00	100.00	
01 2310 890 0 000	Other Board	5,000.00	0.00	4,000.00	0.00	100.00	
2310 BOARD OF EDUCATION	Total	40,550.00	5,776.85	116,876.00	82,956.00	29.02	
2320	EXECUTIVE ADMINISTRATION						
01 2320 105 0 000	SALARY-SUPERINTENDENT	125,000.00	31,250.01	131,000.00	21,666.66	83.46	
01 2320 150 0 000	Clerical Salary Supt	29,500.00	7,979.16	31,200.00	6,627.78	78.76	
01 2320 210 0 000	Benefits Supt	25,000.00	3,590.16	23,100.00	0.00	100.00	
01 2320 220 0 000	Fica Supt	12,000.00	2,903.58	12,400.00	2,124.56	82.87	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 8
01 2320 230 0 000	Retire Supt	15,500.00	5,862.72	18,000.00	7,587.37	57.85	
01 2320 290 0 000	OTHER BENEFITS	600.00	150.00	0.00	0.00	0.00	
01 2320 320 0 000	SUPER-PROF DEV	3,500.00	645.00	3,500.00	149.50	95.73	
01 2320 432 0 000	Comp Hardware Supt	500.00	0.00	1,000.00	0.00	100.00	
01 2320 580 0 000	TRAVEL - SUPT.	2,000.00	300.90	2,000.00	0.00	100.00	
01 2320 610 0 000	Office Supplies	100.00	0.00	250.00	0.00	100.00	
01 2320 733 0 000	Equip Supt	500.00	0.00	500.00	0.00	100.00	
01 2320 810 0 000	Dues And Fees	2,000.00	474.49	2,000.00	530.00	73.50	
01 2320 890 0 000	Other Supt	800.00	0.00	500.00	25.00	95.00	
2320 EXECUTIVE ADMINISTRATION	Total	217,000.00	53,156.02	225,450.00	38,710.87	82.83	
2330 District Legal Services							
01 2330 317 0 000	LEGAL SERVICES	9,000.00	1,903.00	10,000.00	1,223.50	87.77	
2330 District Legal Services	Total	9,000.00	1,903.00	10,000.00	1,223.50	87.77	
2410 PRIN							
01 2410 111 1 003	Salary Elem Prin	110,000.00	26,250.00	107,000.00	18,028.34	83.15	
01 2410 111 2 001	Salary Sec Prin	91,000.00	21,250.59	91,000.00	14,683.66	83.86	
01 2410 150 1 003	Clerical Elem Prin	35,000.00	9,186.88	36,000.00	6,392.34	82.24	
01 2410 150 2 001	Clerical Sec Prin	44,000.00	10,976.98	29,500.00	6,373.36	78.40	
01 2410 210 2 001	Benefit Sec Prin	16,000.00	2,452.93	7,400.00	0.00	100.00	
01 2410 220 1 003	Fica Elem Prin	12,000.00	2,706.85	11,000.00	1,844.17	83.23	
01 2410 220 2 001	Fica Sec Prin	10,000.00	2,236.92	9,300.00	1,427.52	84.65	
01 2410 230 1 003	Retire Elem Prin	13,700.00	3,451.80	14,000.00	2,392.96	82.91	
01 2410 230 2 001	Retire Sec Prin	13,000.00	6,289.24	13,000.00	7,107.22	45.33	
01 2410 320 1 003	ELEM PRINCIPAL-PROF DEV	1,500.00	240.00	1,000.00	0.00	100.00	
01 2410 320 2 001	SEC PRINCIPAL-PROF DEV	1,500.00	0.00	1,000.00	0.00	100.00	
01 2410 580 1 003	Mileage Elem Prin	700.00	189.49	500.00	0.00	100.00	
01 2410 580 2 001	Mileage Sec Prin	400.00	328.84	500.00	0.00	100.00	
01 2410 610 1 003	Supplies Elem Prin	500.00	203.69	500.00	0.00	100.00	
01 2410 610 2 001	Supplies Sec Prin	500.00	91.97	500.00	77.22	84.56	
01 2410 734 1 003	Comp Hardware Elem Princ	800.00	0.00	800.00	0.00	100.00	
01 2410 734 2 001	Comp Hardware Sec Princ	800.00	0.00	800.00	0.00	100.00	
01 2410 810 1 003	Dues Elem Prin	1,000.00	135.50	750.00	0.00	100.00	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 9
01 2410 810 2 001	Dues Sec Prin	500.00	0.00	500.00	335.00	33.00	
2410 PRIN	Total	352,900.00	85,991.68	325,050.00	58,661.79	81.95	
2510	GENERAL ADMIN-BUSINESS SERVICE						
01 2510 116 0 000	Business Manager--Salary	65,000.00	19,252.63	77,000.00	12,500.00	83.77	
01 2510 220 0 000	Business Manager--FICA/Medicare	5,500.00	1,381.95	6,000.00	895.82	85.07	
01 2510 230 0 000	Business Manager--Retirement	7,000.00	1,805.39	7,500.00	1,119.22	85.08	
01 2510 260 0 000	UNEMPLOYMENT COMP OR INS	5,000.00	0.00	0.00	2,057.93	0.00	
01 2510 315 0 000	Audit	73,000.00	55,947.00	14,000.00	0.00	100.00	
01 2510 320 0 000	Professional & Technical Svcs	7,500.00	169.00	7,500.00	246.38	96.71	
01 2510 340 0 000	Contracted Services	500.00	195.00	500.00	0.00	100.00	
01 2510 343 0 000	ERate	0.00	0.00	500.00	0.00	100.00	
01 2510 350 0 000	Adver/print General	5,000.00	1,460.38	5,000.00	956.46	80.87	
01 2510 382 0 000	DISTANCE EDUCATION AND TELECOMMUNICATION	15,000.00	2,170.88	15,000.00	443.75	97.04	
01 2510 531 0 000	Postage General	2,000.00	907.35	2,200.00	814.10	63.00	
01 2510 580 0 000	Travel/Mileage Expenses-General	3,000.00	729.74	2,500.00	0.00	100.00	
01 2510 610 0 000	Supplies General	1,500.00	53.60	2,000.00	2,634.96	(32.45)	
01 2510 733 0 000	Equip General	500.00	0.00	750.00	0.00	100.00	
01 2510 735 0 000	BUSINESS SOFTWARE	7,500.00	556.31	6,500.00	7,600.00	(16.92)	
01 2510 810 0 000	DUES AND FEES	3,000.00	13.17	1,500.00	515.40	65.64	
01 2510 890 0 000	Other General	500.00	964.45	1,000.00	0.00	100.00	
2510 GENERAL ADMIN-BUSINESS SERVICE	Total	201,500.00	85,606.85	149,450.00	29,784.02	80.06	
2610	Custodian						
01 2610 150 1 003	CUSTODIAL SALARY--ELEM	50,000.00	16,127.99	62,500.00	7,914.87	87.34	
01 2610 150 2 001	CUSTODIAL SALARIES -- SEC	35,000.00	6,432.33	50,000.00	6,986.69	86.03	
01 2610 150 3 005	CUSTODIAL-PRE K	3,000.00	285.83	16,000.00	2,325.82	85.46	
01 2610 210 1 003	Benefits Elem	13,600.00	1,528.81	8,000.00	0.00	100.00	
01 2610 210 2 001	Benefits Sec	7,100.00	566.47	7,000.00	0.00	100.00	
01 2610 220 1 003	Fica Elem Custodian	4,100.00	1,214.43	4,800.00	492.90	89.73	
01 2610 220 2 001	Fica Sec Custodian	2,700.00	485.96	3,825.00	521.30	86.37	
01 2610 220 3 005	SOCIAL SECURITY-PRE K CUSTODIAL	250.00	0.00	1,300.00	85.34	93.44	
01 2610 230 1 003	Retire Elem Cust	5,200.00	4,441.21	6,100.00	3,146.37	48.42	
01 2610 230 2 001	Retire Sec Cust	2,900.00	1,763.93	4,900.00	1,660.39	66.11	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 10
01 2610 230 3 005	RETIREMENT-PRE K CUSTODIAL	350.00	0.00	15,200.00	0.00	100.00	
01 2610 320 0 000	PROPERTY SERVICES-Equip Rental	500.00	0.00	500.00	0.00	100.00	
01 2610 431 0 000	Repairs and Maintenance	4,800.00	0.00	7,500.00	915.75	70.09	
01 2610 610 0 000	Custodial-Supplies	4,000.00	527.63	2,500.00	2,612.30	(28.49)	
01 2610 610 1 003	Supplies Elem Cust	15,000.00	2,576.90	15,000.00	2,211.26	75.35	
01 2610 610 2 001	Supplies Sec Cust	15,000.00	985.96	15,000.00	2,561.58	74.53	
01 2610 610 3 005	CUSTODIAL SUPPLIES - PRE K	6,000.00	421.97	6,000.00	36.94	74.80	
01 2610 621 1 003	Heat - Elem	104,000.00	25,933.87	162,000.00	24,481.46	84.89	
01 2610 621 2 001	Heat - Highschool	67,000.00	10,996.85	65,000.00	9,389.21	85.56	
01 2610 621 3 005	HEAT-PRE K	10,200.00	1,500.71	10,200.00	1,721.41	83.12	
01 2610 733 0 000	Equipment Cust	5,000.00	0.00	5,000.00	2,209.81	55.80	
2610 Custodian	Total	355,700.00	75,790.85	468,325.00	69,273.40	83.90	
2620 Maintenance							
01 2620 150 0 000	District Maintenance Salaries	65,000.00	15,147.30	65,000.00	14,288.78	78.02	
01 2620 210 0 000	HEALTH INSURANCE	14,100.00	566.47	10,000.00	0.00	100.00	
01 2620 220 0 000	SOCIAL SECURITY	5,000.00	1,153.32	5,000.00	1,084.03	78.32	
01 2620 230 0 000	RETIREMENT	6,500.00	2,416.82	6,400.00	3,685.86	42.41	
01 2620 340 0 000	Maint-Repairs	10,000.00	0.00	10,000.00	206.00	97.94	
01 2620 340 1 003	Contr Serv Elem Maint	5,000.00	1,084.00	5,000.00	387.93	92.24	
01 2620 340 2 001	Contr Serv Sec Maint	5,000.00	108.75	5,000.00	220.29	95.59	
01 2620 340 3 005	CONTR SERV (FIRE MONITOR)	4,000.00	0.00	4,000.00	0.00	100.00	
01 2620 610 0 000	Dist-Repair/Maintenance Grounds	10,000.00	2,936.51	10,000.00	4,680.71	47.87	
01 2620 610 1 003	Elem-Maintenance/Repair Supplies	6,000.00	618.17	6,000.00	1,455.18	74.08	
01 2620 610 2 001	Sec Repair/Maintenance Supplies	5,000.00	885.80	6,000.00	2,305.66	54.16	
01 2620 610 3 005	PRE K MAINTENANCE SUPPLIES	2,500.00	0.00	2,500.00	545.76	78.17	
01 2620 720 0 000	Bldg Improv District	25,000.00	0.00	25,000.00	0.00	100.00	
01 2620 733 0 000	Maint-Equip-Concession Stand	20,000.00	0.00	20,000.00	0.00	100.00	
01 2620 733 1 003	Equip Maint	7,000.00	576.43	5,000.00	1,385.00	72.30	
01 2620 733 2 001	Equip Maint	2,500.00	3,384.19	5,000.00	0.00	100.00	
01 2620 733 3 005	FURNITURE AND EQUIPMENT-PRE K	2,500.00	0.00	2,500.00	875.00	63.20	
2620 Maintenance	Total	195,100.00	28,877.76	192,400.00	31,120.20	83.24	
2660 Security							

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 11
01 2660 490 000	Safety and Security/School Resource	95,000.00	711.16	40,000.00	2,444.37	93.89	
2660 Security	Total	95,000.00	711.16	40,000.00	2,444.37	93.89	
2710	REGULAR PUPIL TRANSPORTATION						
01 2710 112 000	Trans-Sub Bus Salary	10,000.00	7,750.20	22,000.00	651.97	97.04	
01 2710 150 000	Salary Bus	105,000.00	25,561.48	90,000.00	21,743.02	75.84	
01 2710 210 000	Benefits	5,000.00	414.81	0.00	0.00	0.00	
01 2710 220 000	Fica Bus	8,500.00	2,530.36	8,500.00	1,700.82	79.99	
01 2710 230 000	Retire Bus	9,900.00	3,749.31	11,000.00	3,420.81	68.90	
01 2710 610 000	Supplies	7,000.00	1,221.64	7,000.00	14.99	99.79	
01 2710 626 000	Gas And Oil	35,000.00	8,624.84	35,000.00	6,849.23	80.43	
01 2710 732 000	Vehicle Acquisition	100,000.00	908.68	99,000.00	11.00	99.99	
01 2710 739 000	Other Equipment Tires/Parts	37,000.00	5,496.28	37,000.00	3,410.26	90.78	
01 2710 890 000	Other	3,500.00	953.18	3,500.00	4,033.88	(15.25)	
2710 REGULAR PUPIL TRANSPORTATION	Total	320,900.00	57,210.78	313,000.00	41,835.98	86.63	
2712	SCHOOL AGE SPEC ED TRANSPORT						
01 2712 150 2001	SPED TRANSPORTATION/BUS DRIVER	5,000.00	0.00	12,131.09	0.00	100.00	
01 2712 220 2001	FICA/Medicare SPED Transportation	400.00	0.00	350.00	0.00	100.00	
01 2712 230 2001	Retirement -- SPED Transportation	600.00	0.00	470.00	0.00	100.00	
01 2712 338 000	SPED RPRS & MAINT -- PRIUS	1,000.00	0.00	1,000.00	0.00	100.00	
01 2712 610 000	SPED TRNS SUPPLIES -- PRIUS	500.00	0.00	500.00	0.00	100.00	
01 2712 626 000	SPED GAS & OIL -- PRIUS	1,000.00	186.36	1,000.00	0.00	100.00	
01 2712 890 000	SPED TRANS -- OTHER	500.00	0.00	500.00	0.00	100.00	
2712 SCHOOL AGE SPEC ED TRANSPORT	Total	9,000.00	186.36	15,951.09	0.00	100.00	
2900	Early Retirement						
01 2900 220 000	SOCIAL SECURITY	573.75	573.75	0.00	0.00	0.00	
01 2900 239 000	EARLY RETIRMENT	7,500.00	7,500.00	0.00	0.00	0.00	
2900 Early Retirement	Total	8,073.75	8,073.75	0.00	0.00	0.00	
3135	High Ability Learner						
01 3135 111 000	REGULAR SALARIES	2,500.00	0.00	0.00	0.00	0.00	
01 3135 220 000	SOCIAL SECURITY	180.00	0.00	0.00	0.00	0.00	
01 3135 230 000	RETIREMENT	270.00	0.00	0.00	0.00	0.00	
01 3135 610 000	SUPPLIES	500.00	0.00	0.00	0.00	0.00	
01 3135 640 000	CURRICULUM	500.00	0.00	0.00	0.00	0.00	
3135 High Ability Learner	Total	3,950.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 12
3300	COMMUNITY SERVICES						
01 3300 610 000	Community Service	8,000.00	859.99	8,000.00	875.20	89.06	
3300	COMMUNITY SERVICES	Total	8,000.00	859.99	8,000.00	875.20	89.06
5000	DEBT SERVICES						
01 5000 832 000	Interest On Short Term Debt	0.00	0.00	0.00	0.00	0.00	
5000	DEBT SERVICES	Total	0.00	0.00	0.00	0.00	0.00
6200	TITLE I, PART A NCLB IMPROV THE ACADEM						
01 6200 111 000	TITLE I SALARIES INSTRUCTIONAL	43,447.80	27,750.75	120,000.00	19,016.68	84.15	
01 6200 112 000	TITLE I SUBSTITUTES OR TEMP SALARIES	3,000.00	0.00	0.00	0.00	0.00	
01 6200 150 000	TITLE I SALARIES/AIDES	64,277.00	22,108.37	65,000.00	11,701.97	82.00	
01 6200 210 000	TITLE I BENEFITS	9,033.06	1,583.82	0.00	0.00	0.00	
01 6200 220 000	TITLE I FICA/MEDICARE	8,745.90	3,345.84	14,000.00	1,939.06	86.15	
01 6200 230 000	TITLE I RETIREMENT BENEFITS	11,369.90	8,213.57	17,500.00	6,191.82	64.62	
01 6200 580 000	STAFF DEV/TRAINING	1,000.00	0.00	1,000.00	0.00	100.00	
01 6200 610 000	TITLE I SUPPLIES	1,000.00	0.00	1,000.00	0.00	100.00	
01 6200 890 000	OTHER TITLE I	0.00	0.00	2,000.00	0.00	100.00	
6200	TITLE I, PART A NCLB IMPROV THE ACADEM	Total	141,873.66	63,002.35	220,500.00	38,849.53	82.38
6210	TITLE I ACCOUNTABILITY						
01 6210 100 000	Title1 Accountability SALARIES	10,000.00	0.00	10,000.00	0.00	100.00	
6210	TITLE I ACCOUNTABILITY	Total	10,000.00	0.00	10,000.00	0.00	100.00
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS						
01 6310 580 000	STF DEV/TRAVEL -- TITLE IIA	12,000.00	17,487.55	20,000.00	0.00	100.00	
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS	Total	12,000.00	17,487.55	20,000.00	0.00	100.00
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4						
01 6404 591 000	IDEA B BASE -- PROFESSIONAL SERVICE	10,000.00	0.00	0.00	0.00	0.00	
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4	Total	10,000.00	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL(619) BASE ALLOC						
01 6406 591 3005	IDEA B PREK--PROFESSIONAL SVCS	30,000.00	0.00	3,478.00	0.00	100.00	
6406	IDEA PRESCHOOL(619) BASE ALLOC	Total	30,000.00	0.00	3,478.00	0.00	100.00
6408	IDEA ENROLLMENT/POVERTY						
01 6408 111 000	IDEA-EP--CERTIFIED SALARY	50,000.00	22,487.18	50,000.00	11,345.84	77.31	
01 6408 150 000	IDEA-EP--CLASSIFIED SALARIES	0.00	9,819.09	0.00	0.00	0.00	
01 6408 210 000	IDEA-EP--OTHER BENEFITS	9,000.00	2,958.21	9,000.00	1,750.00	80.56	
01 6408 220 000	IDEA-EP--FICA/MEDICARE	4,000.00	2,266.26	4,000.00	997.28	75.07	
01 6408 230 000	IDEA-EP--RETIREMENT	4,900.00	5,374.35	4,800.00	1,120.72	76.65	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 13
000							
01 6408 591 0 000	IDEA-EP--PROFESSIONAL SVCS	50,000.00	3,785.81	22,548.00	0.00	100.00	
6408	IDEA ENROLLMENT/POVERTY	Total	117,900.00	46,690.90	90,348.00	15,213.84	83.16
6700	FED VOC & APP TECH ED (CARL PERKINS)						
01 6700 610 0 000	FED VOC & APP (CARL PERKINGS) SUPPLIES	5,000.00	0.00	4,000.00	0.00	100.00	
6700	FED VOC & APP TECH ED (CARL PERKINS)	Total	5,000.00	0.00	4,000.00	0.00	100.00
6969	TITLE IV GRANTS						
01 6969 111 2 001	TITLE IV SALARIES	3,000.00	0.00	3,000.00	0.00	100.00	
01 6969 220 2 001	Social Security/Medicare	0.00	0.00	160.00	0.00	100.00	
01 6969 230 2 001	RETIREMENT	0.00	0.00	290.00	0.00	100.00	
01 6969 320 0 000	PROFESSIONAL SERVICES	3,000.00	0.00	3,000.00	0.00	100.00	
01 6969 580 0 000	TRAVEL EXPENSE AND MILEAGE	53,622.59	0.00	50,000.00	0.00	100.00	
01 6969 610 0 000	TITLE IV SUPPLIES AND MATERIALS	2,000.00	0.00	500.00	0.00	100.00	
6969	TITLE IV GRANTS	Total	61,622.59	0.00	56,950.00	0.00	100.00
6992	REAP						
01 6992 735 0 000	REAP-Computer Software	20,000.00	33,224.00	30,242.00	0.00	100.00	
6992	REAP	Total	20,000.00	33,224.00	30,242.00	0.00	100.00
6996	ESSERS						
01 6996 111 1 003	ESSERS Teachers/Professional Staff	0.00	0.00	0.00	0.00	0.00	
01 6996 112 1 003	ESSERS Instructional Aides & Assistants	0.00	0.00	0.00	0.00	0.00	
01 6996 116 1 003	Professional Non-certificated Staff	0.00	0.00	0.00	0.00	0.00	
01 6996 131 1 003	Salaries for Overtime Instructional Aide	0.00	0.00	0.00	0.00	0.00	
01 6996 220 1 003	Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 6996 230 1 003	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
6996	ESSERS	Total	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)						
01 8000 753 2 001	Depreciation Fund Transfer	24,000.00	0.00	0.00	0.00	0.00	
01 8000 912 0 000	Hot Lunch Trans	0.00	0.00	0.00	0.00	0.00	
01 8000 913 2 001	Activities Transfer	10,000.00	0.00	10,000.00	0.00	100.00	
8000	TRANSFERS (OUTGOING)	Total	34,000.00	0.00	10,000.00	0.00	100.00
9000	NON-PROGRAM EXPENDITURES						
01 9000 890 0 000	Unencumbered Balance	222,626.98	0.00	83,091.82	0.00	100.00	
9000	NON-PROGRAM EXPENDITURES	Total	222,626.98	0.00	83,091.82	0.00	100.00
01	GENERAL FUND	7,013,255.98	1,743,426.59	7,304,118.21	1,383,335.48	80.85	

Account Number	Account Description	2019-2020	2019-2020	2020-2021	2020-2021	% Remaining	Page: 14
Grand Total:		7,013,255.98	1,743,426.59	7,304,118.21	1,383,335.48	80.85	

Fund: 01 GENERAL FUND

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local District Taxes	3,855,057.85	166,790.85	1,186,228.42	30.77	2,668,829.43
01 1115	Carlina Tax	30,000.00	0.00	9,086.30	30.29	20,913.70
01 1125	Motor Vehicle	150,000.00	14,814.04	28,840.03	19.23	121,159.97
01 1312	Other Tuition	0.00	0.00	0.00	0.00	0.00
01 1315	DISTANCE LEARNING FROM OTHER EDUC E	0.00	0.00	0.00	0.00	0.00
01 1321	Tuit Rec From Other Dist	2,700.00	0.00	0.00	0.00	2,700.00
01 1370	PRE-K TUITION & FEES	45,000.00	4,970.75	6,591.15	14.65	38,408.85
01 1421	Trans-rec Frpm Other Dis	0.00	0.00	0.00	0.00	0.00
01 1423	SPED Transportation from other Districts	0.00	0.00	0.00	0.00	0.00
01 1510	Interest On Local Revenue	15,000.00	1,849.33	2,309.89	15.40	12,690.11
01 1800	Community Service Activities	25,000.00	3,044.00	8,596.90	34.39	16,403.10
01 1910	Rental of School Equip&Facilities	0.00	0.00	0.00	0.00	0.00
01 1911	Local License Fees	11,000.00	0.00	0.00	0.00	11,000.00
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00
01 1925	Categorical Grants/non Governmental	2,500.00	0.00	0.00	0.00	2,500.00
01 1990	Other Revenue from Local sources	0.00	0.00	0.00	0.00	0.00
	Subtotal: LOCAL RECIEPTS	4,136,257.85	191,468.97	1,241,652.69	30.02	2,894,605.16
01 2110	County Fines & License	12,000.00	1,767.21	4,007.29	33.39	7,992.71
01 2130	Other County Sources	50,000.00	0.00	0.00	0.00	50,000.00
01 2210	Esu Receipts	0.00	0.00	0.00	0.00	0.00
	Subtotal: COUNTY AND ESU RECEIPTS	62,000.00	1,767.21	4,007.29	6.46	57,992.71
01 3110	State Aid	1,568,276.00	156,828.00	313,656.00	20.00	1,254,620.00
01 3120	State Sped (5-21 Years)	110,000.00	0.00	0.00	0.00	110,000.00
01 3125	Sped Trans School Age	0.00	0.00	0.00	0.00	0.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Relief to Prop Tax Payers	0.00	0.00	0.00	0.00	0.00
01 3132	Personal Property Tax Credit Railroad	0.00	0.00	0.00	0.00	0.00
01 3134	Personal Property Tax Credit Railroad	0.00	0.00	0.00	0.00	0.00
01 3150	State School Lunch Reimb	0.00	0.00	0.00	0.00	0.00
01 3166	Flex Funding School Age	0.00	0.00	0.00	0.00	0.00
01 3180	Pro Rata Motor Vehicle	11,000.00	1,483.36	1,483.36	13.49	9,516.64
01 3300	In-lieu-of Sch Land Tax	0.00	0.00	0.00	0.00	0.00
01 3400	State Apportionment	50,000.00	0.00	0.00	0.00	50,000.00
01 3500	State Categorical Program	0.00	0.00	0.00	0.00	0.00
01 3512	DISTANCE ED INCENTIVE PMTS	0.00	5,789.46	5,789.46	0.00	(5,789.46)
01 3535	High Ability Learner Grant	0.00	0.00	0.00	0.00	0.00
01 3540	State Early Childhood	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Subtotal: STATE RECEIPTS	1,739,276.00	164,100.82	320,928.82	18.45	1,418,347.18
01 4100	Unrestricted Grants-in-Aid Federal Gov	0.00	0.00	0.00	0.00	0.00
01 4105	UNIVERSAL SVC FUND (E-RATE)	0.00	0.00	0.00	0.00	0.00
01 4201	TITLE I REVENUE	0.00	0.00	0.00	0.00	0.00
01 4309	HEADSTART	50,000.00	5,895.00	5,895.00	11.79	44,105.00
01 4310	REAP Grant	30,242.00	0.00	0.00	0.00	30,242.00
01 4400	Title Vi-b(birth-5)	0.00	0.00	0.00	0.00	0.00
01 4505	Fed Chapt I Title 1	0.00	0.00	0.00	0.00	0.00
01 4507	Title I ACCOUNTABILITY	200,000.00	0.00	0.00	0.00	200,000.00
01 4509	TITLE II Part A	0.00	0.00	0.00	0.00	0.00
01 4512	IDEA Part B Base	94,000.00	49,441.00	49,441.00	52.60	44,559.00
01 4515	IDEA BASE PRESCHOOL	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA B PREK -- REVENUES	0.00	0.00	0.00	0.00	0.00
01 4519	IDEA B Enrolled Poverty	0.00	0.00	0.00	0.00	0.00
01 4524	Other Federal Non-Categorical Recei	1,500.00	0.00	0.00	0.00	1,500.00
01 4525	Carl Perkins Grant	23,362.16	0.00	0.00	0.00	23,362.16

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 4708	Medicaid in Public Schools	8,000.00	0.00	0.00	0.00	8,000.00
01 4709	Medicaid Admin	4,000.00	0.00	0.00	0.00	4,000.00
01 4996	ESSERS	0.00	87,894.00	87,894.00	0.00	(87,894.00)
	Subtotal: FEDERAL RECEIPTS	411,104.16	143,230.00	143,230.00	34.84	267,874.16
01 5102	QUALIFIED ZONE ACADEMY BONDS	0.00	0.00	0.00	0.00	0.00
01 5150	Master Note	0.00	0.00	0.00	0.00	0.00
01 5200	Fund Transfer	0.00	0.00	0.00	0.00	0.00
01 5300	Sale of Property	0.00	250.00	250.00	0.00	(250.00)
01 5301	Insurance Adjust	0.00	0.00	0.00	0.00	0.00
01 5310	Damage Restitution	0.00	0.00	0.00	0.00	0.00
01 5400	Long Term Loans	0.00	0.00	0.00	0.00	0.00
01 5690	Other Non Revenue Recpts	5,000.00	9.00	55.00	1.10	4,945.00
	Subtotal: NON-REVENUE RECEIPTS	5,000.00	259.00	305.00	6.10	4,695.00
01 9000	Non-program Receipts	0.00	0.00	0.00	0.00	0.00
01 9100	UNUSED BUDGET AUTHORITY	0.00	0.00	0.00	0.00	0.00
	Subtotal: NON-PROGRAM RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Fund Total:	6,353,638.01	500,826.00	1,710,123.80	26.92	4,643,514.21

Revenue Summary Report

Processing Month: 10/2020

User ID: SRODRIGUEZ

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	6,353,638.01	500,826.00	1,710,123.80	26.92	4,643,514.21

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	37,418.58	0.00	543.52	0.00	37,962.10
05 704 0000	IN/OUT	(31,805.57)	650.00	0.00	0.00	(32,455.57)
05 704 0100	MHS VOLLEYBALL	1,876.07	2,121.00	1,482.00	0.00	1,237.07
05 704 0101	MHS FOOTBALL	3,537.99	1,293.00	531.00	0.00	2,775.99
05 704 0102	MHS BOYS BASKETBALL	2,514.21	1,015.69	700.00	0.00	2,198.52
05 704 0103	MHS GIRLS BASKETBALL	0.00	0.00	345.85	0.00	345.85
05 704 0104	LIONS OF THE QUARTER -- MHS	60.00	0.00	0.00	0.00	60.00
05 704 0105	MORRILL ONE ACTS	372.22	0.00	0.00	0.00	372.22
05 704 0106	MHS CROSS COUNTRY	1,441.43	487.48	526.41	0.00	1,480.36
05 704 0107	MHS GOLF	234.09	0.00	0.00	0.00	234.09
05 704 0109	SPEECH	385.57	0.00	0.00	0.00	385.57
05 704 0111	CHEERLEADING/SPIRIT SQUAD	397.54	433.59	65.50	0.00	29.45
05 704 0112	Jr. High Cheerleading	23.20	0.00	0.00	0.00	23.20
05 704 0116	MHS TRACK	500.00	0.00	0.00	0.00	500.00
05 704 0120	HIGH SCHOOL OFFICIALS/GATE FEES	0.00	9,196.36	6,966.80	0.00	(2,229.56)
05 704 0121	SPED Activity Fund	(0.30)	0.00	0.00	0.00	(0.30)
05 704 0130	WESTERN TRAILS CONF (WTC) SCHOLARSHIPS	(500.00)	0.00	0.00	0.00	(500.00)
05 704 0221	GRAD CLASS 2019	(931.24)	0.00	0.00	0.00	(931.24)
05 704 0222	GRAD CLASS 2022	290.16	0.00	0.00	0.00	290.16
05 704 0223	GRAD CLASS 2020	748.32	210.00	0.00	0.00	538.32
05 704 0224	Alaric	616.66	300.00	1,314.30	0.00	1,630.96
05 704 0225	Meraki	4,887.69	578.83	1,970.90	0.00	6,279.76
05 704 0226	Klaus	3,544.92	380.00	459.45	0.00	3,624.37
05 704 0227	Sabio	3,193.23	150.00	189.50	0.00	3,232.73
05 704 0416	JR HIGH OFFICIALS/GATE FEES	(550.58)	0.00	0.00	0.00	(550.58)
05 704 0418	JR HIGH GIRLS BASKETBALL	502.00	0.00	0.00	0.00	502.00
05 704 0504	Lion Cub Basketball	3,432.34	0.00	0.00	0.00	3,432.34
05 704 0505	Industrial Arts Fund	(440.00)	420.00	0.00	0.00	(860.00)
05 704 0506	LIBRARY/BOOK FAIRS	1,390.89	0.00	0.00	0.00	1,390.89
05 704 0508	MUSIC MAKERS	2,532.76	0.00	218.85	0.00	2,751.61
05 704 0510	NATIONAL HONOR SOCIETY	1,376.04	0.00	0.00	0.00	1,376.04
05 704 0511	SPANISH CLUB	3,984.26	0.00	0.00	0.00	3,984.26
05 704 0512	Elementary Leadership Team	5,554.03	1,287.92	1,516.24	0.00	5,782.35
05 704 0513	STUDENT COUNCIL--MHS	4,570.13	783.58	829.00	0.00	4,615.55
05 704 0520	FUTURE BUSINESS LEADERS OF AMERICA--FBLA	1,788.29	40.65	0.00	0.00	1,747.64
05 704 0521	FBLA - SCHOLARSHIP FUND	612.30	0.00	0.00	0.00	612.30
05 704 0523	Gamer's Club	172.84	0.00	0.00	0.00	172.84
05 704 0525	FFA (FUTURE FARMERS OF AMERICA)	8,027.76	0.00	0.00	0.00	8,027.76

Activity Fund Balance Report - Summary - Exclude Encumbrances
 09/2020 - 10/2020

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0526	ELEMENTARY CLOSET DONATIONS	1,266.00	0.00	20.00	0.00	1,286.00
05 704 0527	PLATTE VALLEY BANK DONATIONS	4,765.00	0.00	0.00	0.00	4,765.00
05 704 0528	Early Childhood Fundraiser/ Donations	9,963.70	16,008.52	4,300.00	0.00	(1,744.82)
05 704 0614	YEARBOOK -- ALL YEARS	3,173.63	0.00	70.00	0.00	3,243.63
05 704 0903	CONCESSION STAND	2,292.39	6,249.03	4,360.50	0.00	403.86
05 704 0904	KEY DEPOSITS -- WEIGHT ROOM	460.78	0.00	0.00	0.00	460.78
05 704 1050	Cooking Club	220.00	0.00	0.00	0.00	220.00
Fund Total: 05		83,899.33	41,605.65	26,409.82	0.00	68,703.50

Sioux
MONTHLY COLLECTION REPORT
Fund # 6111 SCH DIST 11S
October 31, 2020

Account	October	Year-To-Date
185-00 DISBURSEMENTS SD 11S GENERAL	-45,223.61	-248,541.87
304-19 MOTOR VEHICLE TAX	1,059.98	5,362.91
305-19 REAL ESTATE & PERSONAL TAX	22,863.05	256,194.74
306-19 INTEREST	675.34	1,267.14
344-01 HOMESTEAD	0.00	342.75
344-10 PER PROP TAX CREDIT LOCALLY ASSESS	0.00	2,103.73
346-01 PRO RATE	0.00	170.18
346-02 CARLINE TAX	0.00	2,161.29
361-01 HOMESTEAD EXEMP COMMISSION	0.00	-3.43
361-11 PERS PROP TAX CREDIT COMMISSION	0.00	-21.04
363-01 TAX COMMISSION	-235.38	-2,574.62
470-05 COUNTY COURT FINES AND LICENSE	95.09	499.24
	Month Total	16,961.02
	Previous Fund Balance	7,497.06
	Current Fund Balance	24,458.08

Sioux
MONTHLY COLLECTION REPORT
Fund # 6311 SCH DIST 11S SINK
October 31, 2020

Account		October	Year-To-Date
185-00	DISBURSEMENTS SD 11S SINK	-2,671.37	-14,674.63
305-19	REAL ESTATE & PERSONAL TAX	1,385.71	15,527.74
306-19	INTEREST	40.93	76.80
344-01	HOMESTEAD	0.00	20.77
344-10	PER PROP TAX CREDIT LOCALLY ASSESS	0.00	127.50
346-01	PRO RATE	0.00	10.31
346-02	CARLINE TAX	0.00	130.99
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-0.20
361-11	PERS PROP TAX CREDIT COMMISSION	0.00	-1.28
363-01	TAX COMMISSION	-14.27	-156.05
	Month Total	-1,259.00	1,061.95
	Previous Fund Balance	2,671.37	350.42
	Current Fund Balance	1,412.37	1,412.37

Sioux
MONTHLY COLLECTION REPORT
Fund # 6411 MORRILL 11S - hdcp
October 31, 2020

Account	October	Year-To-Date
185-00 Disbursements 11S HDCP	-2,315.18	-12,718.01
305-19 REAL ESTATE & PERSONAL TAX	1,200.95	13,457.36
306-19 INTEREST	35.47	66.56
344-01 HOMESTEAD	0.00	18.00
344-10 PER PROP TAX CREDIT LOCALLY ASSESS	0.00	110.50
346-01 PRO RATE	0.00	8.94
346-02 CARLINE TAX	0.00	113.53
361-01 HOMESTEAD EXEMO COMMISSION	0.00	-0.18
361-11 PERS PROP TAX CREDIT COMMISSION	0.00	-1.11
363-01 TAX COMMISSION	-12.36	-135.24
Month Total	-1,091.12	920.35
Previous Fund Balance	2,315.18	303.71
Current Fund Balance	1,224.06	1,224.06

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6111 MORRILL SD 11 GENERAL
October 31, 2020

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-141,354.90	-1,111,060.46
304-19 MOTOR VEHICLE TAX	12,592.02	56,238.80
305-14 LEVIED TAX 2014	1,359.51	1,359.51
305-15 LEVIED TAX 2015	12.51	12.51
305-16 LEVIED TAX 2016	0.00	24.94
305-17 LEVIED TAX 2017	82.74	136.36
305-18 LEVIED TAX 2018	135.28	472.91
305-19 LEVIED TAX 2019	28,847.92	1,010,582.43
306-14 RE & PP INTEREST 2014	50.24	50.24
306-15 RE & PP INTEREST 2015	7.54	7.54
306-16 RE & PP INTEREST 2016	0.00	11.09
306-17 RE & PP INTEREST 2017	26.74	42.94
306-18 RE & PP INTEREST 2018	24.77	71.15
306-19 RE & PP INTEREST 2019	588.57	2,204.64
344-01 HOMESTEAD EXEMPT LOSS	0.00	10,958.68
344-10 LOCALLY ASSESSED TAX CREDIT	0.00	6,522.00
346-01 PRO-RATE MOTOR VEHICLE	0.00	1,313.18
346-02 CARLINE TAX	0.00	6,925.01
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-109.59
361-11 TAX RELIEF COMMISSION	0.00	-65.22
363-01 PROPERTY TAX COMMISSION	-311.36	-10,149.76
470-05 COUNTY COURT FINES	2,361.55	7,178.27
Month Total	-95,576.87	-17,272.83
Previous Fund Balance	141,354.90	63,050.86
Current Fund Balance	45,778.03	45,778.03

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6311 MORRILL SD 11 SINKING
October 31, 2020

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-7,632.01	-63,399.46
305-14 LEVIED TAX 2014	5.97	5.97
305-15 LEVIED TAX 2015	0.76	0.76
305-16 LEVIED TAX 2016	0.00	1.51
305-17 LEVIED TAX 2017	5.01	8.26
305-18 LEVIED TAX 2018	8.20	28.66
305-19 LEVIED TAX 2019	1,748.45	61,250.52
306-14 RE & PP INTEREST 2014	0.22	0.22
306-15 RE & PP INTEREST 2015	0.46	0.46
306-16 RE & PP INTEREST 2016	0.00	0.67
306-17 RE & PP INTEREST 2017	1.62	2.60
306-18 RE & PP INTEREST 2018	1.50	4.31
306-19 RE & PP INTEREST 2019	35.67	133.64
344-01 HOMESTEAD EXEMPT LOSS	0.00	664.21
344-10 LOCALLY ASSESSED TAX CREDIT	0.00	395.29
346-01 PRO-RATE MOTOR VEHICLE	0.00	79.59
346-02 CARLINE TAX	0.00	419.72
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-6.64
361-11 TAX RELIEF COMMISSION	0.00	-3.95
363-01 PROPERTY TAX COMMISSION	-18.08	-614.38
Month Total	-5,842.23	-1,028.04
Previous Fund Balance	7,632.01	2,817.82
Current Fund Balance	1,789.78	1,789.78

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6811 MORRILL SD 11 HAZ/HANDI
October 31, 2020

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-6,614.40	-54,946.15
305-14 LEVIED TAX 2014	60.86	60.86
305-15 LEVIED TAX 2015	0.66	0.66
305-16 LEVIED TAX 2016	0.00	1.31
305-17 LEVIED TAX 2017	4.35	7.16
305-18 LEVIED TAX 2018	7.11	24.85
305-19 LEVIED TAX 2019	1,515.31	53,083.76
306-14 RE & PP INTEREST 2014	2.25	2.25
306-15 RE & PP INTEREST 2015	0.40	0.40
306-16 RE & PP INTEREST 2016	0.00	0.58
306-17 RE & PP INTEREST 2017	1.40	2.25
306-18 RE & PP INTEREST 2018	1.30	3.74
306-19 RE & PP INTEREST 2019	30.91	115.77
344-01 HOMESTEAD EXEMPT LOSS	0.00	575.64
344-10 LOCALLY ASSESSED TAX CREDIT	0.00	342.57
346-01 PRO-RATE MOTOR VEHICLE	0.00	68.98
346-02 CARLINE TAX	0.00	363.76
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-5.76
361-11 TAX RELIEF COMMISSION	0.00	-3.43
363-01 PROPERTY TAX COMMISSION	-16.25	-533.04
Month Total	-5,006.10	-833.84
Previous Fund Balance	6,614.40	2,442.14
Current Fund Balance	1,608.30	1,608.30

Early Childhood November Board Report

Enrollment in the building remains the same

Sorcha is back in her classroom, she has completed her 7 weeks of student teaching in the Elementary school. We are very excited to have her back with us.

The new staff that recently joined the team are amazing additions to the building.

The staff continues to take trainings that are required by DHHS via ZOOM whenever they are offered. Often times we are training in the evenings or on a Saturday or Sunday to accomplish this.

Our Step up to Quality Paperwork review is scheduled for the afternoon of November 16. The entire staff has worked very hard on gathering materials and creating supporting documents to move our quality rating up. We are currently at a 3 and we would like to earn a 5, the highest rating. At this time, we have not been told if we will have an on-site walkthrough due to the rise in COVID.

On behalf of the Early Childhood Building staff, I would like to thank each of you for your willingness to be flexible with the school calendar. The extended Thanksgiving Break is deeply appreciated and we are all very grateful.

The staff working in the Early Childhood building have been remarkable to say the least. These last few months have tested all of us, and this team has assisted in carrying our building with grace, positivity and a spirit of service that I am beyond proud of. They deserve so much of the credit for the success of this program.



2020-21 NSAA Winter Season Guidelines

Circumstances related to the COVID-19 pandemic are constantly changing and vary from community to community. Difficult decisions will have to be made from week to week or even day to day. The health and safety of students, staff, and local communities remain the priority of the NSAA as we provide opportunities to participate in the winter sports season.

Each school has the authority to determine if it will participate in the 2020-21 Winter Season. During the season it will be the responsibility of the host school to provide administrative oversight and compliance with established COVID-19 guidelines in accordance with their local health departments and facilities.

FOR ALL WINTER ACTIVITIES:

The NSAA is requiring the following of schools, officials and spectators for all winter season contests:

- Active participants are permitted, but not required, to wear face coverings during competition/performance.
- Coaches and non-active participants (those not currently on the court, mat or stage) are required to wear face coverings at all times. Cheer and dance are considered non-active participants.
- Spectators are required to wear face coverings at all times while attending indoor events.
- Face coverings must cover the nose and mouth.
- The host school may establish additional requirements in consultation with local health departments. Additional requirements implemented by the host school must be the same for all schools, officials, judges, and spectators.

The host school shall comply with the current directed health measure (DHM), mitigate risk and provide adequate opportunities for physical distancing procedures for the visiting schools, officials, judges and all spectators.

Recommended protocols for winter contest hosts:

- Restricted attendance/seating areas based on current DHM
- Require 6 feet of physical distance between household groups in stands and spectator areas
- Create separate points of entry and seating for home and visitor teams/spectators
- Provide no concession stands or separate/multiple concession stands for home and visitor spectators
- Provide separate/multiple restrooms for home and visitor spectators
- Use signage, stanchions or floor markings to ensure physical distancing of 6 feet at concession stands and restrooms
- Communicate availability of locker room space for the opposing team and officials to maintain 6 feet of physical distance
- Implement diligent and effective cleaning and disinfecting of frequently touched objects and surfaces

PROGRAM NORMS FOR ALL ACTIVITIES:

Symptom Monitoring:

- Participants, coaches, judges, officials and staff must perform a self-screening prior to arriving at school sites or participating in NSAA activities.
- Symptomatic participants, coaches, judges, officials and staff may not attend until:
 1. Visiting a healthcare provider, being given an alternate diagnosis, are fever-free for 24 hours and symptoms have improvedOR
 2. Testing negative for COVID-19

Distancing:

- During practice/rehearsals, coaches and staff shall ensure physical distancing whenever possible. Provide at least 6 feet of distance when participating in warm-up, stretching, instructional time and drills.
- During competition, the team, bench, and backstage areas should be restricted to essential personnel only. Coaches, officials, judges and participants must follow physical distancing guidelines maintaining 6 feet of distance when interacting before, during, and after contests/performances.
- Spectators should maintain at least 6 feet from other spectators who are not part of their household and be at least 12 feet from players and coaches during competition.

Groups:

- Coaches should utilize smaller training/rehearsal groups as much as possible.
- Limit group sizes as much and as often as possible.
- Groups should be kept consistent throughout the season as much as possible.
- A daily attendance record should be kept, including group information.

NSAA encourages schools to play their regularly scheduled competitions unless a COVID-19 issue prevents them from playing. Member schools, in consultation with their local health department, shall be responsible for determining whether a scheduled game, match, contest, or other activity is cancelled or postponed due to a COVID-19 related issue. Member schools shall notify the NSAA of any cancellation or postponement.

The NSAA has great appreciation for all its member schools and their tireless efforts to provide opportunities for learning and participation in NSAA activities. Communication, flexibility, and patience will be key in supporting our high school student participants as they participate in activities this winter season.



2020 NSAA Play Production District Contest Information

These modifications are subject to change in response to COVID-19. (Updated 10/26/20)

Participants, coaches, staff, judges, or spectators that have COVID-19 symptoms, feel sick or have been advised to quarantine or isolate by public health or school officials, shall not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Face coverings should cover the nose and mouth. Physical distancing of 6 feet should be maintained when possible.

The health and safety of students, staff, and local communities remain the priority of the NSAA.

The NSAA is implementing the following requirements for host schools of all NSAA district play production contests:

- Active participants are permitted, but not required, to wear face coverings during competition.
- Spectators and judges are required to wear face coverings at all times.
- Directors, crew members and non-active participants are required to wear face coverings at all times.
- All interactions between participants, spectators, and judges should maintain 6 feet of physical distance.
- Areas with at least 6 feet of distance must be created for all judges during competition and oral critiques.
- Performances must be scheduled at least 1 hour apart.
- The host school may establish additional requirements in consultation with local health departments. Additional requirements implemented by the host school must be the same for all schools, judges, and spectators.

All participating schools, judges and spectators are expected to adhere to these requirements.

In addition to the [winter season guidelines](#) (pg. 1 & 2), recommended protocols for district contest hosts are:

- Designate specific arrival/departure times for participating schools (ex. arrive, setup, perform, teardown, leave)
- Create separate points of entry for cast/crew and spectators
- Restrict attendance/specific seating areas for participating schools/spectators
- Limit theatre/backstage areas to essential personnel only
- Consider digital oral critiques and/or awards ceremony (Zoom, Facebook Live, etc.)
- Communicate availability of locker/dressing room facilities
- Disinfect frequently touched objects and surfaces in theatre/backstage areas

In play production, NSAA member schools apply and volunteer to host district contests. Often, there is a shortage of willing and available member schools to serve as hosts. Therefore, district contest hosts in play production will have the full support of the NSAA, should they implement additional COVID-19 protocols at their facility.



2020-21 NSAA Bowling Rules Modifications & Considerations

These modifications are subject to change in response to COVID-19.

Participants, coaches, staff, officials, or spectators that have COVID-19 symptoms, feel sick or have been advised to quarantine or isolate by public health or school officials, shall not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Face coverings should cover the nose and mouth. Physical distancing of 6 feet should be maintained when possible.

NSAA Approved Rulings:

1. **Extend the deadline to submit varsity schedules from November 19th to December 3rd.**
2. **Any regular season contest canceled due to COVID-19 will be considered a “no-contest.”**
 - a. **Schools will notify the NSAA of any contest cancellations.**
 - b. **Wild card points will not be awarded for “no-contest” competitions.**
 - c. **Forfeits will not be issued for a “no-contest.”**
3. **Replacement contests (not originally scheduled) may be scheduled at any time.**
 - a. **Wild card points will not be awarded.**
 - b. **Contest limitations may not be exceeded.**

The host administration must pre-communicate local protocols & activity requirements to participating school(s).

USBC/NSAA Rules Modifications & Considerations:

Schedule: Modify your contest schedule to allow for physical distancing.

Single Lane, USBC Rules 106a/106b & 320a/320b: Individual teams are temporarily allowed to compete on a single lane without the requirements to rotate lanes (on a pair). You may schedule open lanes between teams and play opponents on different lanes. Work with your bowling center management before deciding on how to schedule teams while accommodating physical distancing.

Facial Coverings: Facial coverings are required for any coach and inactive participant. Active participants may remove their facial covering when on the approach. Coverings should not be distracting and have no designs.

Cleaning, USBC Rule 18: Bowlers are temporarily allowed to use isopropyl alcohol (rubbing alcohol) to clean their bowling ball during competition. This exception only applies to isopropyl alcohol – no other USBC-approved cleaners will be allowed during competition.

Further Considerations:

Sanitization & Disinfection: Schools should discuss and consider sanitizing and disinfecting strategies with bowling center management. This should include capturing and storing equipment that is used daily.

Equipment: Participants should not share equipment.

Additional Resources:

[USBC COVID-19 Best Practices](#)



2020-21 Wrestling Rules Modifications & Considerations

These modifications are subject to change in response to COVID-19.

Participants, coaches, staff, judges, or spectators that have COVID-19 symptoms, feel sick or have been advised to quarantine or isolate by public health or school officials, shall not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Face coverings should cover the nose and mouth. Physical distancing of 6 feet should be maintained when possible.

NSAA Approved Ruling Modifications:

- **Team/individual contest limitations will change from 10 tournament dates and 8 individual duals to – 18 total competition dates. Schedules will still need to be entered into Trackwrestling for purposes of weight management as weigh-in sheets will still be required for each competition.**
- **Teams will not be required to input schedules into the NSAA system to allow for necessary changes during the season.**
- **When possible, consider dual meet format for contests**
- **NSAA Wrestling Manual states that any contest that have more than 4 teams must be considered a tournament.**
- **Recommend that tournaments be limited to no more than eight teams or, for individual tournaments, 112 participants.**
- **When possible, multiple gyms or spaces also recommended when there are more than 4 teams competing – to minimize exposure.**
- **Attendance can be limited according to the respective DHM capacity restrictions**

Additional NFHS/NSAA Wrestling Rules Modification/Considerations

- Symptom and temperature checks conducted at weigh-ins (for coaches and athletes)
- Weigh-ins completed by team rather than shoulder-to-shoulder
- Wrestlers are required to wear a face covering when in the weigh-in area. Face coverings are required at all times except when competing
- Eliminate shaking hands with officials at any time
- Eliminate shaking hands with opposing coach
- Officials will not raise the winner's hand
- Officials should not go the table for a coach's meeting if the coach is not wearing a face covering
- Flip disc should be caught by the official instead of allowing it to hit the mat
- Officials can wear face coverings but are not required
- Reduce percentage of capacity allowance for spectators – follow respective DHM's for your area

ADDITIONAL CONSIDERATIONS

Practices

- Symptom and temperature checks prior to practice – all coaches and wrestlers
- Pods of no more than 4-5 to workout with daily, throughout season
- Mandatory disinfecting of mats and surfaces before and after every practice
- No shared towels, practice gear, headgear, etc.
- No shared drinking facilities (individual water bottles)
- Disinfecting wipes, spray or foam for wrestlers before and/or immediately after practice
- Utilize multiple practice sessions to limit group size

Competitions

- Symptom and temperature checks conducted at weigh-ins (for coaches, athletes and officials)
- Mandatory cleaning/disinfecting of mats before the start of each dual meet, at session breaks and at the conclusion of competition for each day
- Conduct weigh-ins in the competition area by team (larger than the locker room or wrestling room where they are typically held) Maintain physical distancing between teams
- Coaches need to wear face coverings at all times
- All staff/workers must wear face coverings
- Wrestlers are not allowed matside at any time except when they are on deck
- When not competing, wrestlers and need to wear face coverings and physical distance (designated space for respective teams and they should only sit in those areas) Utilize multiple gyms or classrooms if possible - Designate specific areas for teams to sit and keeps respective teams in their designated area when seated
- Spectators not allowed in the designated team areas
- Sanitizing wipes and hand sanitizer available at the scoring/head tables
- Reduce the traveling parties to essential personnel only (competitors and coaches, medical personnel)

Venues, Workers and Spectators

- All staff, workers, and spectators must wear a face covering
- Prepare gym/arena for physical distancing, where possible - follow respective DHM's for your area and follow capacity limitations
- Hand sanitizer and disinfectant wipes available at each scorer's table
- Writing utensils, when used, handled by one person or sanitized between uses by other workers
- Limit the number of workers at each table – only necessary personnel

Officials

- Officials are NOT responsible for monitoring activities on the sidelines, such as physical distancing, hand sanitizing, symptoms of illness and other such issues. This monitoring is the responsibility of the respective coaching staff and school personnel.
- Face coverings are required when arriving and departing and optional when actively officiating
- May wear disposable gloves
- Do not share equipment



2020-21 NSAA Swimming & Diving Rules Modifications & Considerations

These modifications are subject to change in response to COVID-19.

Participants, coaches, staff, officials, or spectators that have COVID-19 symptoms, feel sick or have been advised to quarantine or isolate by public health or school officials, shall not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Face coverings should cover the nose and mouth. Physical distancing of 6 feet should be maintained when possible.

NSAA Approved Rulings:

- Extend the deadline to submit varsity schedules on MaxPreps from November 19th to December 3rd.
- **PLEASE NOTE** – there is no contest limitation in NSAA Swimming & Diving.
- Schools can conduct “intrasquad” meets and achieve state qualifying times, if meets are conducted under the jurisdiction of a full complement of officials and fully automatic timing (FAT) is used. These meets must be listed on the MaxPreps schedule by 12/3.
- If a dual is postponed due to COVID-19, it can be contested as an “intrasquad” meet.
- Multi-team contests postponed due to COVID-19 can be re-scheduled with any number of the original teams entered in the contest.
- Schools can conduct “virtual meets” and achieve state qualifying times, at sites in which meets are conducted under the jurisdiction of a full complement of officials and fully automatic timing (FAT) is used.

NFHS Swimming & Diving COVID-19 Rules Considerations:

- **Conduct (1-3-2)** - Require athletes to arrive at venue already in competitive attire or provide alternative accommodations for swimmers and divers to change that allows for 6 feet of physical distancing.
- **Lap Counting (2-7-6, 3-4)** - Only one person per lane should be permitted at turning end.
- **Pre-Meet Conference (3-3-6, 4-2-1d)** - Decrease number of participants or hold one conference with coaches and one meeting with captains. The referee can use P.A. system or starting system microphone to allow participants to hear but keep them properly separated.
- **Referee and Starter (4-2, 4-3)** - Alternative methods for communication between officials, coaches and athletes could include utilization of the P.A. system, hand signals or written communication. An electronic whistle is strongly recommended.
- **Notification of Disqualification (4-2-2d, e)** - Notification shall occur from a distance via use of hand signals or the P.A. system.
- **Meet Officials (4-8, 4-10, 4-11, 4-12, 4-13)** - Develop alternative methods for submitting entries (3-2) and movement of non-electronic information. Create a distance of 6 feet between individuals seated at the timing desk/table, when possible. Officials are required to wear face coverings at all times.
- **Timers (4-9)** - Timers must assemble at the finish of each race, at the edge of the pool within the 6-8 feet confines of the lane which they are timing. Timers are required to wear facial coverings at all times.
- **Submission of Entries to Referee (5-2)** - Alternative forms of entry submission can be designed to reduce face-to-face interaction when submitting a proper entry, where/how/to whom entries are submitted, and a reduction or elimination of certain penalties currently attached to improper entries.

- **Relay Takeoff Judges and Relays (8-3)** - Require all takeoff judging from the sides of the pool. Space relay swimmers 6 feet apart from one another. Timers and relay takeoff judges are required to wear facial coverings.
- **Diving Officials (9-6)** - Develop alternative methods for submitting entries (3-2) and movement of non-electronic information. Create a distance of 6 feet between individuals seated at the desk/table and between judges by spacing groups of judges on opposite sides of boards or on one side of the board on a multi-level platform, when possible.

General Considerations:

- **[Follow all NSAA Winter Season Guidelines](#)**
- **Swimming Warm-up Areas** - Establish multiple sessions for warm-up periods to limit number of swimmers per lane. Restrict the number of swimmers in competition area. Limit number of swimmers per lane during warm-up and warm-down periods.
- **Diving Warm-up Areas** - Limit number of divers during warm-up by creating multiple sessions. During competition, divers may not approach the board until their turn to compete. Hot tubs should not be permitted. Dive order sheets should be posted in multiple areas to reduce number of divers viewing at the same time.
- **Teams Seating and Lane Placement** - Keep the teams on opposite sides of the pool and require the home team to compete in lanes 1-3 and visitors to swim in lanes 4-6.
- **Preparing Athletes for Competition** - Athlete clerking areas should be eliminated.
- **USA Swimming – [Re-opening Facility Information](#)**



2020-21 NSAA Basketball Rules Modifications & Considerations

These modifications are subject to change in response to COVID-19.

Participants, coaches, staff, judges, or spectators that have COVID-19 symptoms, feel sick or have been advised to quarantine or isolate by public health or school officials, shall not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Face coverings should cover the nose and mouth. Physical distancing of 6 feet should be maintained when possible.

NSAA Approved Rulings:

1. Extend the deadline to submit varsity schedules from November 19th to December 3rd.
2. Games canceled due to COVID-19 will be considered a “no contest”
 - a. Wild card points will not be awarded for “no contest” games.
 - b. Schools will notify the NSAA of any game cancellations.
 - c. Forfeits will not be issued for “no contest” matches.
3. Replacement games (not originally scheduled) may be scheduled at any time with schools who have lost a game due to COVID-19.
 - a. Wild card points will not be awarded.
 - b. Contest limits/competition points may not be exceeded.
 - c. Schools will notify the NSAA of any replacement games scheduled.
 - d. Four team tournaments that are scheduled may use a format to predetermine matchups so that teams are playing the same schools with both genders both days. Four team tournaments that are scheduled and lose one team due to COVID-19 may play a triangular scheduled over three days.

The following are some things to be considered, not required:

1. Play the boys and girls games on separate nights that previously were scheduled to play four games on one night at the same location.
2. Play the boys and girls games at different locations on the same night, these would be games that were previously scheduled to play four games on one night at one location. (girls home and boys away)
3. If possible, allow both teams to warmup in an alternate gym and then when the previous game ends, minimize the warmup on the game floor so time between games is shortened to help reduce the time that spectators congregate (concessions, commons, restroom areas, etc.).

NFHS Game Protocols:

1. Basketball Rules Considerations

a. *Pregame Protocol*

- Limit attendees to the referee and the head coach from each team with all individuals maintaining a social distance of 6 feet or greater
- Eliminate handshakes and fist bumps prior to and following the Pregame Conference.

b. *Team Benches*

- ***Social distancing of 6 feet should be maintained when possible.***
- Limit the number of bench personnel to maintain social distancing of 6 feet or greater.
- Additional chairs or rows may be added to allow bench personnel to maintain social distancing of

6 feet or greater.

- Create separation between the team bench and spectator seating behind the bench (recommendation would be the 1st 2 rows of seating on team bench side whenever possible).
- **Personnel not in the game are required to wear face coverings.**
- Timeouts- If possible, move team benches on to the playing floor away from traffic exiting or entering the gym.

c. Officials Table

- Limit seats at the table to essential personnel which includes home team scorer, timer, and announcer with a recommended distance of 6 feet or greater between individuals. Other personnel (visiting scorer, statisticians, media, etc.) may not be deemed essential personnel. Consider an alternate location for them.
- Table personnel are required to wear face coverings.

2. Pre and Post Game Ceremony

- a. Eliminate the pregame introduction handshakes and fist bumps.
- b. Eliminate the post-game protocol of shaking hands.

3. Basketball Rules Interpretations

a. EQUIPMENT AND ACCESSORIES

- Hand sanitizer should be provided by the host team at the table.
- Cloth face coverings are permissible for active players.
- Coaching staff and other bench personnel including non-active players are required to wear face coverings while on the bench.

b. Officials Uniform and Equipment

- Long-sleeved shirts are permissible.
- Officials should not wear jackets during pre-game court/player observation.
- Electronic whistles are permissible.
- Cloth face coverings are permissible.
- Gloves are permissible.

4. Other Considerations

a. Throw-in

- Official may stand 6 feet or more away from player making the throw-in and bounce the ball to that player on a front court throw-in.

b. Free Throw Administration

- The lead official may stand on the end line and bounce the ball to the free thrower.

5. Considerations for Officials

- a. Take your temperature prior to attending your competition. If temperature is above 100.4, stay home.
- b. If you do not feel well or have COVID-19 symptoms, stay home.
- c. Do not share equipment.
- d. Maintain 6-foot distance from others during pre- and post-game conferences and during games.
- e. Do not shake hands or fist bump other officials, players or coaches.
- f. Officials may wear face coverings at all times. These should cover the nose and mouth.
- g. Officials are NOT responsible for monitoring activities on the sidelines, such as physical distancing, hand sanitizing, symptoms of illness and other such issues. This monitoring is the responsibility of the coaching staff and school personnel.



2020-21 NSAA Speech Modifications

These modifications are subject to change in response to COVID-19.

Participants, coaches, staff, judges, or spectators that have COVID-19 symptoms, feel sick or have been advised to quarantine or isolate by public health or school officials, shall not attend or participate in practice or competition. The NSAA requires all non-active participants, coaches, and spectators to wear face coverings. Face coverings should cover the nose and mouth. Physical distancing of 6 feet should be maintained when possible.

The health and safety of students, staff, and local communities remain the priority of the NSAA.

The NSAA is implementing the following requirements for host schools of all regular season speech contests:

- Active participants are permitted, but not required, to wear face coverings during competition.
- Spectators and judges are required to wear face coverings at all times.
- Coaches and non-active participants are required to wear face coverings at all times.
- All interactions between participants, spectators, and judges should maintain 6 feet of physical distance.
- Areas with at least 6 feet of distance must be created for all judges during competition.

In addition to the [winter season guidelines](#) (pg. 1 & 2), recommended protocols for contest hosts are:

- Utilize rooms with good ventilation and air change rate for both in-person practice and competition
- Minimize in-person practice time to 30 minutes, with physical distancing, when possible
- Restrict attendance at in-person contests
- Restrict who is allowed in performance rooms during in-person contests (ex. judge & active participant(s) only)
- Designate specific team areas/rooms for participating schools at in-person contests
- Provide only pre-packaged or boxed meals/snacks for hospitality rooms/concession stands
- Provide separate or multiple restrooms for participating schools/judges
- Provide hand sanitizer in all competition rooms/team areas
- Disinfect frequently touched objects and surfaces in performance areas/rooms
- Conduct speech contests virtually (SpeechWire/NSDA Campus, Tabroom.com/NSDA Campus, Zoom, etc.)
- Utilize electronic ballots/tabulation (SpeechWire, Tabroom.com)
- Hold a digital awards ceremony (Zoom, Facebook Live, etc.)
- Communicate contest protocols/information to all participating schools/judges well in advance of the contest

Board Report

November 16, 2020

Activities

College signing

Congratulations to Ilycia Guerue for signing her letter of intent to play basketball at the University of Jamestown in North Dakota. She will accept an athletic scholarship.

Activities

Winter activities (girls, boys' basketball and wrestling) have begun with conditioning. They are off to a good start. One Acts will prove to be difficult with the current climate. Not having cast members due to Covid or quarantine is a tremendous challenge. Nikki is doing a great job handling that situation and adjusting so she can try and give our kids every chance possible to compete. We will have our Music Concert tonight November 13th. We have everything in place to have a nice and safe event.

Covid update

Things continue to change in the landscape of activities as they relate to Covid. We have new winter guidelines for our activities. Currently we will only be able to allow immediate family members to contests and that number is not to exceed 8 people. These "family units" will need to be spaced six feet apart in the stands. Masks will be required for everyone attending events. Participants will be allowed to take their mask off when entering the contest but will need to have it on when not engaged in the activity. After much thought and research, we have decided to go with the pass list system to monitor and enforce the immediate family mandate. We feel that this will be the most effective way to communicate with other schools as well as monitor other schools when they are in our facility. This will enable the Panhandle Health Department to have trackable system in the event that they need to contract trace the people that attended an event. We are also going to have two areas for at the concessions area. We will have a home area and a visitor area. We are not able to have two completely different concession stands however, this will allow us to maintain social distancing as well as keep different

community fans from interacting as much as possible. For our JH wrestling meet that we have on November 20th we will allow two fans per wrestler. This will keep us under the mandated 25% of capacity number of 222 for the elementary school. We really want to allow as many people to watch our events as is allowed and safe. We will continue to adjust and change as these guidelines are everchanging. All the area athletic directors will have a zoom meeting with panhandle health on November 17th at 12:30pm. We will readjust our plans if we need to after the recommendations that come out of this meeting.

HS Board of Education Report

Nov. 2020

1. Some of the HS staff had the first of 2 trainings in “MAP Skills” an intervention tool that is a part of NWEA Map Testing. The 2nd part of the training will be held Friday Nov. 20th in the afternoon.
2. The HS is back up and running the “Roar for More” mentoring program with the help of Student Counsel and NHS now that those students are off their quarantine time.
3. The staff is excited about the extra days at Thanksgiving. Thank you! The plan is to deep clean the entire building again.
4. Seniors and Juniors have applied to WNCC for the Spring semester. Currently there are 12 students taking a combined 22 courses.
 1. 2 students have the opportunity to earn their associates degree in May.
5. Upcoming in November: ASVAB for 11th grade Nov. 18th.
6. Current enrollment:
 1. 12th - 30, 11th - 26, 10th - 26, 9th - 33, 8th - 28, 7th - 37
TOTAL=180
 2. Students Remote learning: 10

Morrill Elementary Behavior Data

1st Quarter, 2019-2020

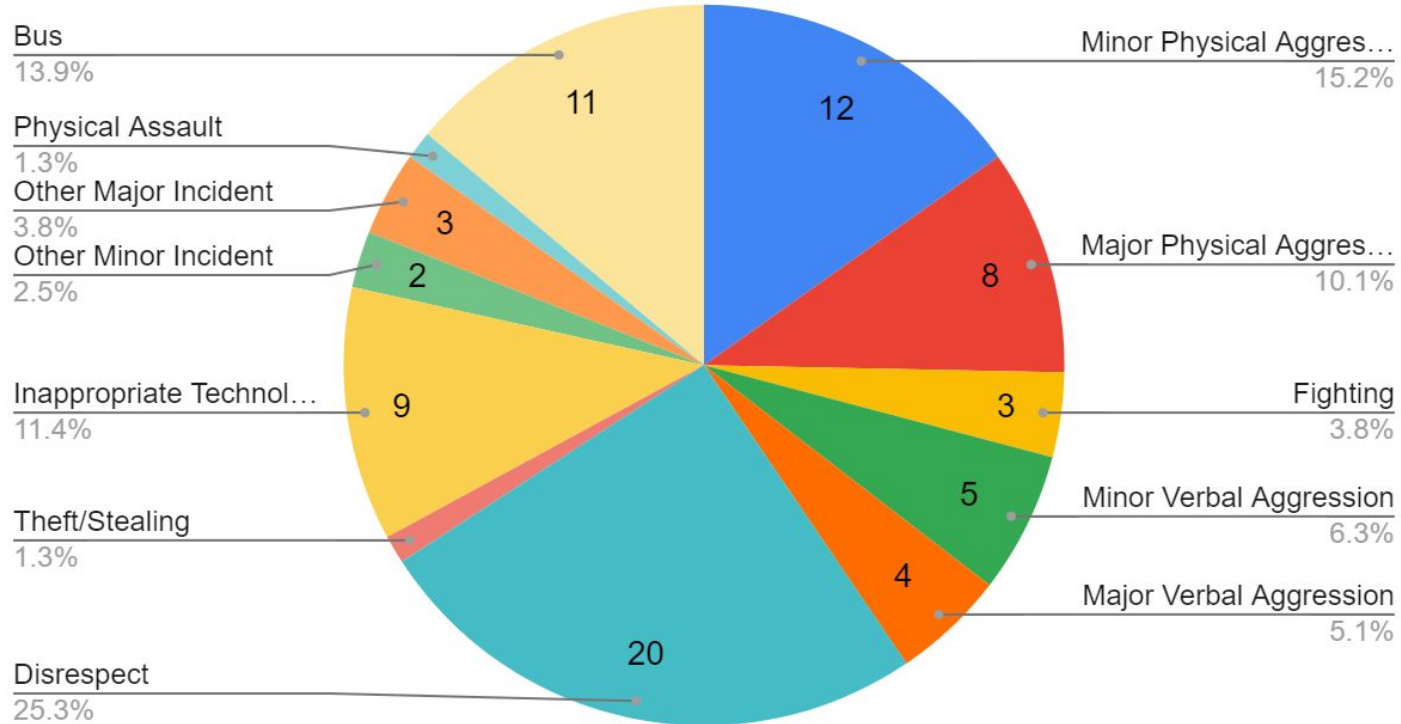


1st Quarter Behavior Numbers

Minor Physical Aggression	Major Physical Aggression	Fighting	Minor Verbal Aggression	Major Verbal Aggression	Disrespect	Vandalism	Theft/Swearing	Inappropriate Technology Use	Other Minor Incident	Other Major Incident	Physical Assault	Verbal Assault	Cheating	Bus	Total Offenses
12	8	3	5	4	20	0	1	9	2	3	1	0	0	11	79
15.19%	10.13%	3.80%	6.33%	5.06%	25.32%	0.00%	1.27%	11.39%	2.53%	3.80%	1.27%	0.00%	0.00%	13.92%	

1st Quarter Behavior Chart

1st Quarter Behaviors



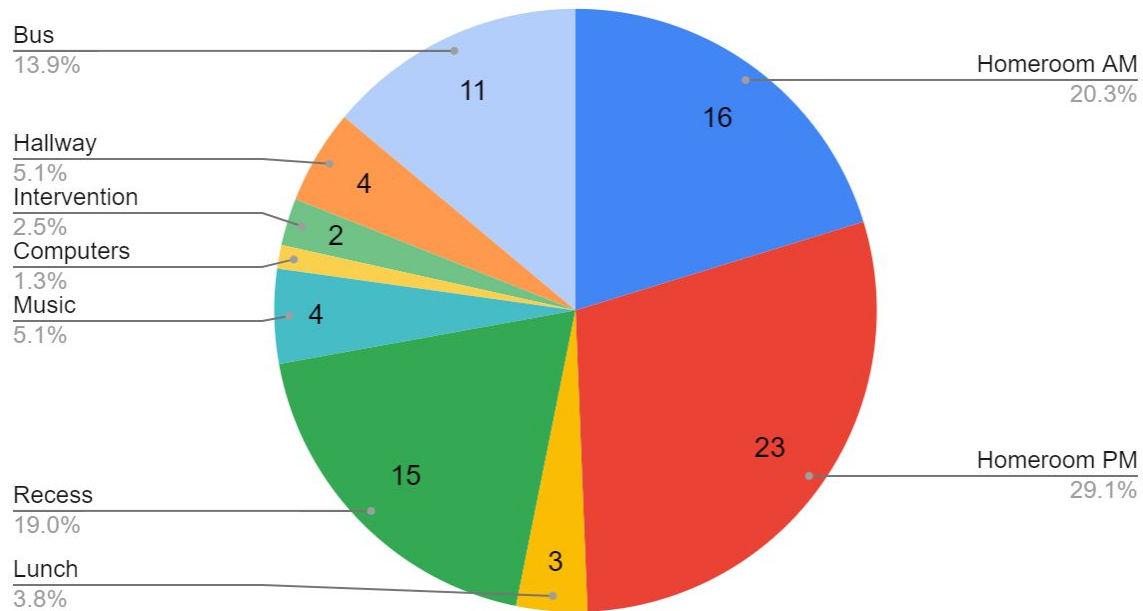
Behaviors vs. Time/Location

- Afternoons and recess are where students struggle the most.
- Bus incidents are also common.

Location	# of offenses	% of total
Homeroom AM	16	20.25%
Homeroom PM	23	29.11%
Lunch	3	3.80%
Recess	15	18.99%
PE	0	0.00%
Music	4	5.06%
Band	0	0.00%
Library	0	0.00%
Computers	1	2.53%
Intervention	2	2.53%
Hallway	4	5.06%
Restroom	0	0.00%
Bus	11	13.92%

Behaviors vs. Time/Location Chart

Behaviors vs. Time/Location



Behaviors School-Wide

- There were 31 students written up.
 - There are 176 students in our school.
- 17.61% of students had a write up.
- There were 16 students with 2 or more write ups.
 - 9.09% of students had 2 or more write ups.

PAWS & Ready Room

- There were approximately 51 different instances where a student was in the PAWS Room.
- Students come to the PAWS Room for a variety of reasons...
 - Quiet place to finish work, cool down, debriefing, restorative circles
- The Ready Room was in use approximately 23 times.

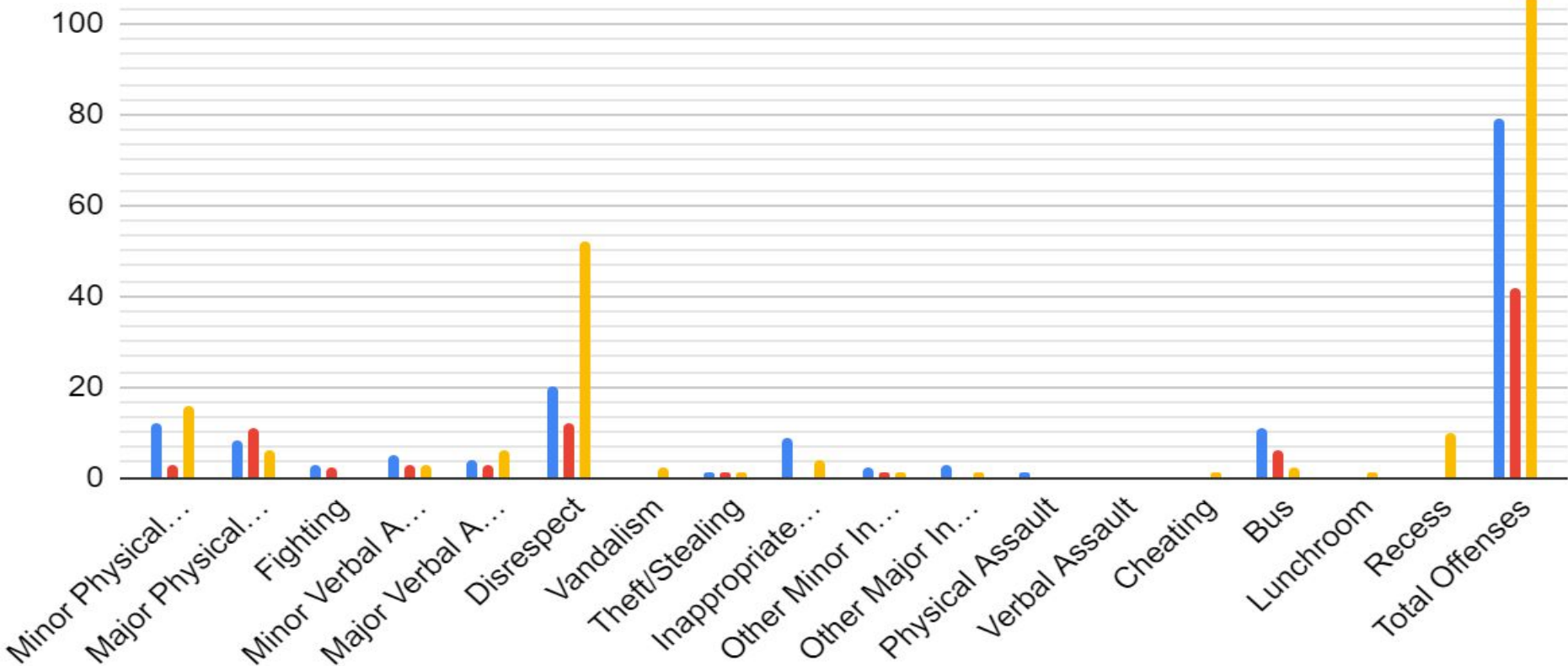
Comparing School Years

Comparing 1st Quarter

	Minor Physical Aggression	Major Physical Aggression	Fighting	Minor Verbal Aggression	Major Verbal Aggression	Disrespect	Vandalism	Theft/Stealing	Inappropriate Technology Use	Other Minor Incident	Other Major Incident	Physical Assault	Verbal Assault	Cheating	Buss	Lunchroom	Recess	Total Offenses
2020-2021	12	8	3	5	4	20	0	1	9	2	3	1	0	0	1	0	0	79
2019-2020	3	11	2	3	3	12	0	1	0	1	0	0	0	0	6	0	0	42
2018-2019	16	6	0	3	6	52	2	1	4	1	1	0	0	1	2	1	10	106

1st Quarter Comparisons

2020-2021 2019-2020 2018-2019



November 2020 Board Report

Keri Homan

Elementary Principal

Testing, Data, and Interventions~

- ✿ We will be meeting again this week for our grade level meetings. We are gathering data to make decisions and have started making some adjustments to the interventions. This week we will also be looking at the trajectory since we have longitudinal data.
- ✿ We are progress monitoring students who did not meet benchmark goals in Reading and Math. If students are slightly below expected benchmark, we progress monitor every two weeks. If students are significantly below benchmark, we are progress monitoring weekly.
- ✿ We met to go over IRP's on Nov. 6, this is part of the Nebraska Reads Act.

Curriculum Fellowship~

- ✿ Lauren Armstrong is helping me with the Fellowship. We will have another 2 hour Zoom meeting tomorrow. The staff will also be following up with the information on Friday.

Other News~

- ✿ Our Greenery Fundraiser is complete and we hope to get the orders to customers soon.
- ✿ It has proven to be a bit of a struggle to make sure classes are covered each day but with creativity and help from other buildings, we have been able to do it. 😊 Each day is an adventure.
- ✿ Cheyanna and Kenny will be working on a Virtual Christmas Program.
- ✿ I am working on getting 1st semester evaluations done.
- ✿ Some of the classes are making Christmas Tree Decorations for a Rotary Christmas Tree that will be displayed at the Farm and Ranch Museum.
- ✿ Classes are writing What They Are Thankful For to be featured in the Voice.

Behavior Interventions~

- ✿ We met as a full staff on Nov. 6 to discuss what we could do to decrease the incidents from [1st qtr.](#)
- ✿ We had great conversation about specific kids and their motivators.

- Firm, Fair, Friendly & Consistent
- Build relationships and listen
- Utilize Securely to help with technology
- Don't give up on any child, we just have to find what they will work for.
- Ask for help if you have questions- we are in this together!

🐾 2nd Qtr-

- Currently we have 13 students with write-ups.
- There are 7 write ups for Disrespect.
- 3 students were written up for Technology but they were caught trying to access the wrong sites by Securely.
- 3 students were written up for Major Physical Aggression.
- There are 17 total offenses documented so far for 2nd qtr.
- Only 1 student has 3 or more incidents.

Student Counts~

We did get a call about a 1st grader that lives in our district but has been attending school at Valley Christian. Mom was going to come and fill out paperwork this week and the anticipated start date would be after Thanksgiving.

Kindergarten Haag, Lauren (13)	1st Mihevc, Jessica (15)
Kindergarten Martin, Jamie (13)	1st Muir, Kaeleigh (13)
2nd Croft, Erica (13)	3rd Lofink, Whitne (9)
2nd Walker, Sarah (14)	3rd Soto, Luanna (9)
4th Armstrong, Lauren (12)	5th Lackey, DeLinda (15)
4th Peachey, Whitney (10)	5th Marker, Holly (13)
6th Britsch, Walker (14)	
6th Hoff, Robin (11)	
As of 11-10-2020	
Total Students: 174	

Superintendent Report

11/16/2020

I had agreed to be on the Cognia Review Team for a school in Lincoln, NE for November 16-18. It was eventually changed to be a virtual or remote Review process – which meant I did not have to travel to Lincoln for the review. We were to have several ZOOM meetings the week prior to the review for training and orientation. Each time the ZOOM meeting was to occur this previous week, I had to make a choice attend the ZOOM or address an issue related to the growing COVID crisis or cover a spot that needed coverage with the number of employees we have out. I always chose to cover or address the need of Morrill Schools. I messaged the Team Review Lead on Wednesday and apologized for backing out, but did not feel that I could dedicate THREE days next week to the review process and adequately fulfill the needs of Morrill Schools.

The NASB Conference going virtual ONLY this year also reduces the drive time expectation so that Stacy and I are not out of the building for the drive time. While virtual is not near as impactful as face to face... it is certainly easier to have a shorter time commitment.

Thanks for supporting the idea of the extended Thanksgiving Break. I think it was the right decision for the collective health status of the district. I think it was also the right decision for the mental and emotion health of most of the district staff. BUT... There are some hourly classified employees that are concerned about their paychecks with this additional TWO DAY break. Everyone at the early childhood building is TICKLED PINK with the extra days off – they just rarely gets breaks. I talked with Tom and Keri telling them that Brad would coordinate with Tom and Keri about what tasks could be done over break that are REAL and would be HELPFUL to him and his staff. Brad is hoping to get the holes dug and the poles set for the shade structures at the Early Childhood Building – so his custodial crew will likely work on that Monday – Wednesday of Thanksgiving week opening up the opportunity for some other classified personnel to do some custodial work. Brad will identify tasks and then assign people as appropriate.

Gary Harms is starting on Monday, Nov 16 as a driver for us. He has been working in the kitchen for us the last two weeks (in between bus routes). He is going to drive with Dutch the first couple of days of the week in order to learn the Lyman bus route. Then Dutch will move to substitute bus driver status.

Willie Schwartkopf has taken over the Gering, Scottsbluff, Mitchell route. He is only part time – just doing the route driving every day.

McKensie Sanchez, Dutch's bus monitor has completed her Level I class and is amassing her driving hours with Dutch when kids aren't on the bus. She is studying for her CDL test. Marcia Britthouer is planning to retire at the end of this year. McKensie could replace her as driver at that point.

Confidential: Justin had gasoline accident several weeks ago while working on the vehicle ending up with 2nd degree burns on a significant portion of one arm. He has been out on Workman's Comp. He returns on Monday on light duty. Brad has a number of REAL things that he will assign to Justin, including, they are going to attach top part of the SIGN at Fo-Mo park; Craig is going to show Justin how to take the hard drives out of the old computer towers that we replaced. Then we can call a computer recycling company to pick up the old devices.

I will attach on a separate document a report from eRemote Help giving a status update on the transition to our new VCIO.

Superintendent Report

11/16/2020

DE: Application for Two-Year New School Adjustment (approval notice)

NDE SFOS <nde.sfos@nebraska.gov>

Thu,
Nov5

November 5, 2020

TO: Public School Superintendents
19-0123-000 Schuyler Community Schools
28-0010-000 Elkhorn Public Schools
28-0059-000 Bennington Public Schools
77-0027-000 Papillion-LaVista Community Schools
77-0037-000 Gretna Public Schools
79-0011-000 Morrill Public Schools
89-0003-000 Fort Calhoun Community Schools

FR: Kevin Lyons, Director of School Finance

RE: Application for Two-Year New School Adjustment

The Department has received your Application for the Two-Year New School Adjustment (for the calculation of 2021-22 State Aid) along with supporting documentation pursuant to State Statute 79-1007.21. Based on our review, the Application for the Two-Year New School Adjustment is approved.

Lyons, Kevin

Nov 5, 2020,
4:23 PM

57K first year and half of it (28.5K) for the second year beginning in the Fall of 2021-22.

After the property purchase is finalized then I will work on applying for the Greater Good Grant and Farm Credit Grant. I will also schedule a presentation for Platte Valley Companies and other possible donor agriculture businesses.



Customer Periodic Report

Time Period: October 1, 2020 - October 31, 2020

General Information

Customer Name: Morrill Public Schools
Report Period: Oct 02, 2020 - Nov 01, 2020
Report Scope: Full System Report

Customer Information

Main Contact: Craig Manley
IT Admin: Jeromy Delgado
Servers Managed: 3
Workstation Managed: 136
Total System Managed: 139

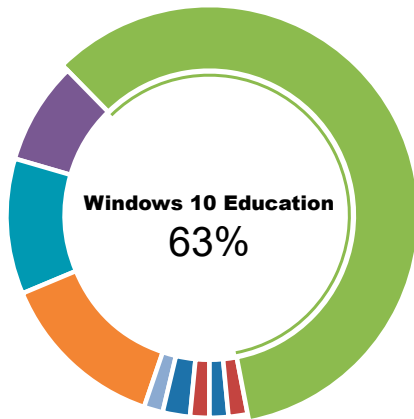
Overall System Health



System Check List

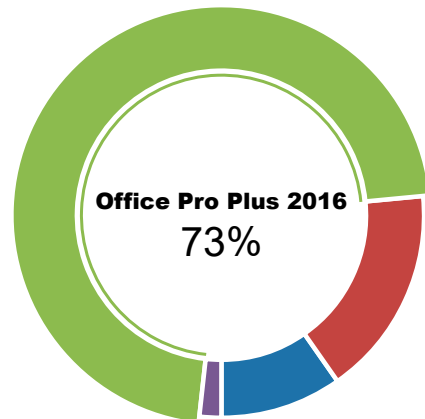
Patch Score	84%	Disk Score	98%
Backup Score	N/A	Server Score	100%
Satisfaction Score	N/A	Workstation Score	100%

Operating Systems



- Windows Server 2012 R2 Standard (1) - 1%
- Windows 10 Enterprise (1) - 1%
- Windows 10 Education (88) - 63%
- Windows 10 Enterprise 2016 LTSP (11) - 8%
- Windows 7 Enterprise SP1 (15) - 11%
- Windows 10 Pro (19) - 13%
- Windows 8.1 Pro with Media Center (1) - 1%
- Windows Server 2019 Standard (2) - 1%
- Windows 7 Pro SP1 (1) - 1%

MS Office Version Distribution

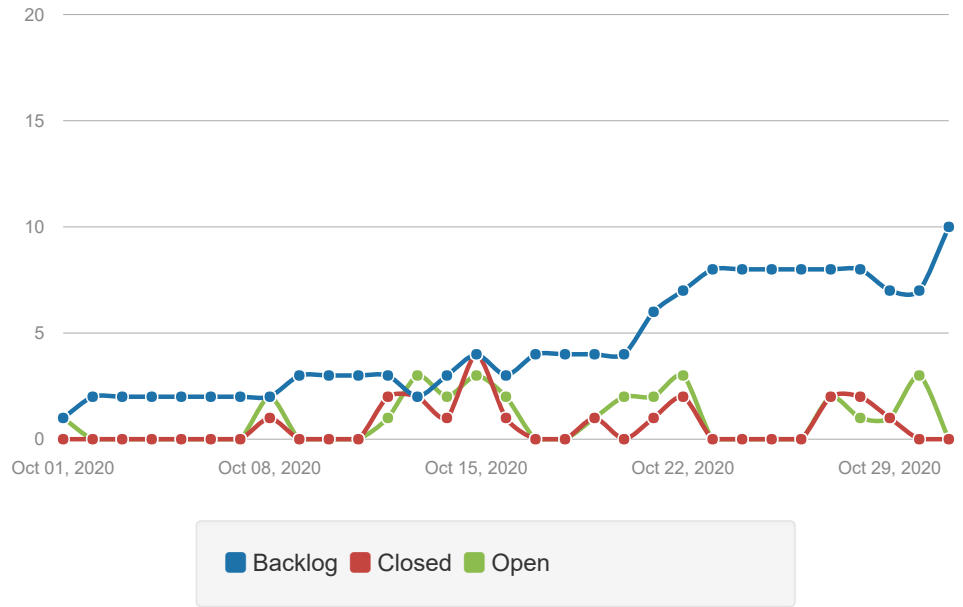


- Office Pro 2016 (10) - 9%
- Office Pro 2013 (18) - 17%
- Office Pro Plus 2016 (80) - 73%
- Office 365 ProPlus (1) - 1%



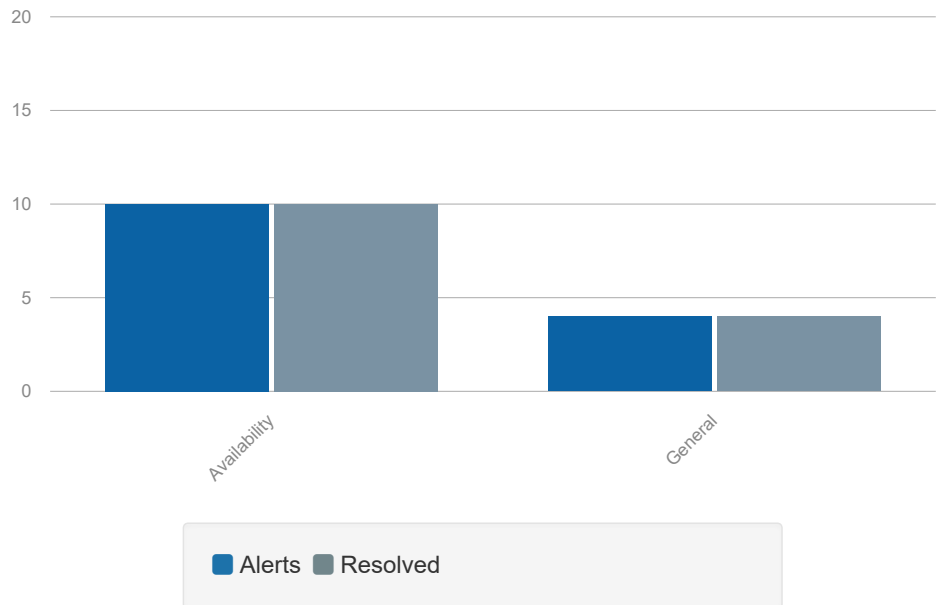
Tickets Opened, Closed and Backlog

Tickets Opened: 29
 Tickets Closed: 20
 Past due: 0
 Backlog: 10



Alerts Statistics

Alerts Opened: 14
 Alerts Closed: 14
 Currently Open: 0



AGREEMENT

This Agreement is made on November _____, 2020, between the Village of Morrill, Nebraska (the "Seller" whether one or more), and Scotts Bluff County School District 79-0011 (the "Buyer" whether one or more).

Recitals:

a. The Seller is the owner of the following described real estate along with all permanent improvements (the "Real Estate"):

Lots 1 and 2, Brown's Subdivision, a part of the Northeast Quarter of the Northeast Quarter, Section 15, Township 23 North, Range 57 West of the 6th P.M., Scotts Bluff County, Nebraska.

b. The Seller desires to sell and the Buyer desires to purchase the Real Estate according to the terms of this Agreement.

Agreement:

1. Purchase Price: The "Purchase Price" shall be \$5,000. The Purchase Price shall be payable at Closing by the Buyer in cash or the equivalent. The Purchase Price may be paid by a supporting or charitable foundation related to the Buyer.

2. Closing and Possession: The "Closing" shall occur at a time and place agreed upon by the parties as soon as all conditions set forth in paragraph 3 below have been satisfied. At Closing, the Seller shall deliver to the Buyer a Quitclaim Deed. Possession shall be delivered to the Buyer at Closing.

3. Conditions to Closing: Closing is conditional upon the following:

a. The Seller, by and through its Board of Trustees, passing a resolution directing the sale of the Real Estate under Neb. Rev. Stat. § 17-503;

b. The Seller providing public notice of the sale of the Real Estate in the manner set forth in Neb. Rev. Stat. § 17-503.

4. Taxes:

The Buyer shall pay all real estate taxes levied against the Real Estate for all years prior to the year of the Closing, along with all special assessments levied on the Real Estate in full. The real estate taxes for the year of the Closing shall be prorated between the parties to date of the Closing, based on the most recent tax statement available. The Buyer has not received any notice of any special assessments which affect the Real Estate, and to the Buyer's knowledge no

such assessments are pending or contemplated. All real estate taxes for the years after Closing shall be paid by the Buyer.

5. Risk of Loss and Personal Property:

a. Risk of loss for the Real Estate shall remain with the Seller until the Closing. In the event any improvements on the Real Estate are materially damaged prior to the Closing, the Buyer may terminate this Agreement and both parties shall at that time be liable for their own costs incurred.

b. Before Closing, and for six months after Closing at reasonable times, in a reasonable manner and upon reasonable advance notice, the Seller may remove up to 20 trees it desires on the Real Estate and may enter the Real Estate for the purposes of digging, removing, and transplanting such trees of its desire. The Seller has identified and marked such trees as of the execution of this Agreement.

c. The Seller may remove two sets of bleachers upon the Real Estate. The bleachers have been identified and marked by the Seller as of the execution of this Agreement. Any personal property (other than trees or bleachers as address above) remaining on the Real Estate after Closing shall become the property of the Buyer.

6. Inspection and Disclosures:

a. The Buyer has personally inspected the Real Estate and is entering into this Agreement based on that inspection and not on any representations or warranties, express or implied, made by the Seller, except as otherwise provided for in this Agreement. The Real Estate shall be conveyed to the Buyer "as is" without any repairs or reservations of physical conditions, subject to the removal of trees or bleachers set forth above. The Buyer understands and acknowledges that ordering and scheduling inspections before Closing shall be the sole responsibility of the Buyer.

b. The Seller agrees to maintain, until delivery of possession, the Real Estate in the same state as it existed before the execution of this Agreement, subject to the removal of trees or bleachers set forth above.

7. Seller's Representations: The Seller represents to the Buyer that to the best of the Seller's knowledge:

a. There are no latent defects in the Real Estate except as otherwise disclosed in this Agreement.

b. No sources of contamination exist on the Real Estate which would obligate the Buyer to clean up expenses under Federal or State environmental laws and regulation, and the Seller has received no notice of the existence of such contamination. In addition, the Seller has

received no notice of any action or proposed action by governmental authorities concerning contamination of the Real Estate.

c. The Seller has received no notices from any governmental authority, indicating that the Real Estate is in violation of any zoning, building, environmental, fire or health codes or similar statutes or that the current operation of the Real Estate does not comply with all applicable governmental laws, rules, and regulations.

d. There are no claims for construction liens or any unpaid amounts for labor or material which would give rise to construction liens.

8. Expenses of Sale:

a. The parties shall equally pay for the cost of preparing the Quitclaim Deed and any other documents necessary for the Closing.

b. The parties shall equally pay for the cost of preparing a closing statement, if required, and any other costs incurred by the closing agent.

c. The Seller shall pay any documentary stamp tax.

d. The Buyer shall pay all costs for recording the Quitclaim Deed.

e. Both parties shall be responsible for their own attorney's fees or accountant's fees in reviewing this Agreement.

f. All other costs not otherwise specified in this paragraph shall be paid equally by the parties.

9. Default and Termination: If either party shall default in the performance of this Agreement, the other party shall have all legal remedies available to them.

10. General Provisions:

a. This Agreement shall not be assignable by either party without the consent of the other party.

b. This Agreement is binding upon and inures to the benefit of the parties and their respective successors and permitted assigns; provided, however, no assignment of all or any portion of this Agreement shall relieve any party of its obligations under this Agreement.

c. No waiver of any breach of any provision of this Agreement will be deemed a waiver of any other breach of this Agreement. No extension of time for performance of any act will be deemed an extension of the time for performance of any other act.

d. This Agreement may be executed in one or more counterparts, each of which may be considered as an original.

e. This Agreement shall be construed according to the laws of Nebraska.

f. This Agreement contains the entire agreement of the Parties. This Agreement may be amended only in writing signed by all parties.

[REMAINDER OF THIS PAGE INTENTIONALLY BLANK]

Village of Morrill, Nebraska

Scotts Bluff County School District 79-0011

John T. Schuler, Chairperson

David Sherrod, Board President

State of Nebraska, Scotts Bluff County: ss

Subscribed and sworn to before me on November _____, 2020, by John T. Schuler.

Notary Public

State of Nebraska, Scotts Bluff County: ss

Subscribed and sworn to before me on November _____, 2020, by David Sherrod.

Notary Public

Community RelationsAnnual Report and School Improvement

The Superintendent shall prepare and distribute each year an Annual Report in accordance with Rule 10, Regulations and Procedures for the Legal Operation of Schools. The Annual Report shall be distributed to residents of the School District by the Superintendent distributing it to the members of the Board of Education and to the parents of students enrolled in the School District each school year and making it available to other residents. The report shall include information required by Rule 10. The results of the annual report shall be used to plan and make needed changes to improve instruction for all students. The report is to include:

- A. Student academic performance. The report shall include results of student success in achieving the state standards set forth in Appendices A through D of Rule 10 or local content standards approved by the Department, on a building basis. Individual test scores shall be kept confidential. If the school has fewer than ten students in the grades being reported, or if reporting would allow for the identification of students because they all had comparable scores, no public reports of student performance shall be provided for those grades.
- B. School system demographics.
- C. School improvement goals and progress.
- D. School system financial information.

The Superintendent shall further ensure that the School District implements a systematic on-going process that guides planning, implementation, and evaluation and renewal of school improvement activities to meet local and statewide goals and priorities. The school improvement process shall focus on improving student learning and include a periodic review by visiting educators who provide consultation to the local school/community in continued accomplishment of plans and goals. The school improvement process shall further include the following activities at least once within each five years:

- A. Review and update of the mission and vision statements.
- B. Collection and analysis of data about student performance, demographics, learning climate, and former high school students.
- C. Selection of improvement goals. At least one goal is directly focused on improving student academic achievement.
- D. Development and implementation of an improvement plan which includes procedures, strategies, actions to achieve goals, and an aligned professional development plan.
- E. Evaluation of progress toward improvement goals.

The school improvement process shall further include a visitation by a team of external representatives to review progress and provide written recommendations. A copy of the school system's improvement plan and the written recommendations shall be provided to the Department. The external team visits shall be conducted at least once each five years.

Legal Reference: NDE Rule 10.01, 10.5.02, 10.9 and 10.10

Date of Adoption: November 16, 2020

Personnel - All Employees and Students

Anti-discrimination

A. **Elimination of Discrimination.**

The policy of Morrill Public Schools is to not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, in admission or access to, or treatment with regard to employment or with regard to its programs and activities.

Morrill Public Schools and its staff shall comply with all state and federal laws prohibiting discrimination. The Board of Morrill Public Schools intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination and directs its staff to take all actions necessary to meet this objective.

The Business Manager/Human Resource Officer shall be the Coordinator for anti-discrimination laws (including Title VI, Title IX; the Americans with Disabilities Act of 1990 (ADA), and Section 504 of the Rehabilitation Act of 1973 (Section 504)) and complaints or concerns involving discrimination or compliance with those laws should be addressed to said Coordinator.

B. **Preventing Harassment and Discrimination of Employees and Students.**

1. **Purpose:** Morrill Public Schools is committed to offering employment and educational opportunity to its employees and students based on ability and performance in a climate free of discrimination. Accordingly, unlawful discrimination or harassment of any kind by administrators, teachers, co-workers or other persons is prohibited. In addition, Morrill Public Schools will try to protect employees or students from reported discrimination or harassment by non-employees or others in the work place and educational environment.

For purposes of this policy, discrimination or harassment based on a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, is prohibited. The following are general definitions of what might constitute prohibited harassment.

- a. In general, ethnic or racial slurs or other verbal or physical conduct relating to a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, constitutes harassment when they unreasonably interfere with the person's work performance or create an intimidating work, instructional or educational environment.

- b. Age harassment has been defined by federal regulations as a form of age discrimination. It can consist of demeaning jokes, insults or intimidation based on a person's age.
- c. Sexual harassment has been defined by federal and state regulations as a form of sex discrimination. It can consist of unwelcome sexual advances, requests for sexual favors, or physical or verbal conduct of a sexual nature by supervisors or others in the work place, classroom or educational environment.

Sexual harassment may exist when:

- (a) Supervisors or managers make submission to such conduct either an explicit or implicit term and condition of employment (including hiring, compensation, promotion, or retention);
- (b) Submission to or rejection of such conduct is used by supervisors or managers as a basis for employment related decisions such as promotion, performance evaluation, pay adjustment, discipline, work assignment, etc.
- (c) The conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working, class room or educational environment.

Sexual harassment may include explicit sexual propositions, sexual innuendo, suggestive comments, sexually oriented "kidding" or "teasing", "practical jokes", jokes about gender-specific traits, foul or obscene language or gestures, displays of foul or obscene printed or visual material, and physical contact, such as patting, pinching or brushing against another's body.

2. **Procedures:**

- a. Employees or students should initially report all instances of discrimination or harassment to their immediate supervisor or teacher. However, if the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student is encouraged to go to the next level of supervision.
- b. If the report is not satisfactorily resolved within ten calendar days, or if the discrimination or harassment continues, please report your complaint to the Superintendent of Morrill Public Schools.

ANTI-DISCRIMINATION

Policy No. 1005.02

- c. If a satisfactory arrangement cannot be obtained through the Superintendent, the complaint may be processed to the Board of Education.
- d. The person to whom the complaint is made is to thoroughly investigate the complaint and work with the person filing the complaint to seek an appropriate resolution so the discrimination or harassment can be remedied and put to an end.
- e. Complaints of discrimination or harassment will be treated with the utmost confidence, consistent with resolution of the problem.
- f. Based on the results of the investigation, appropriate corrective action, up to and including discharge of offending employees, etc., may be taken.
- g. Under no circumstances will a supervisor or a teacher or the Board threaten or retaliate against a person for alleging discrimination or harassment.

Legal Reference: Title VI, 42 U.S.C. Sec. 2000d, Title VII, 42 U.S.C. Sec. 2000e, Title IX; 20 U.S.C. Sec. 1681, and the Nebraska Fair Employment Practices Act, Neb. Rev. Stat. Sec. 48-1101 et seq.
Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA), 29 U.S.C. Sec. 621 et seq., and the Nebraska Age Discrimination in Employment Act, Neb. Rev. Stat. Sec. 48-1001 et seq.;
Americans with Disabilities Act (ADA), 42 U.S.C. Sec. 12101 et seq.
Section 504 of the Rehabilitation Act of 1973 (Section 504)
Pregnancy Discrimination Act, 42 U.S.C. Sec. 2000e(k)
Uniform Service Employment and Reemployment Rights Act (USERRA), 38 U.S.C. Sec. 4301 et seq.
Neb. Rev. Stat. Sec. 79-2,115, et seq

Date of Adoption: November 16, 2020

Records Management and Disposition

1. General Standard. Records should generally be organized, managed, retained and disposed of in accordance with law and the Secretary of State's schedules for retention and disposition of public records.
2. Records Officer. The Superintendent is hereby designated as the records officer of the school district for purposes of this policy. Any questions about the type or category of a record or the required retention period for it should be addressed to the records officer.
3. Electronic Messages. Electronic messages are communications using an electronic system for the conduct of school district business internally, between other state and local government agencies, and with parents, students, patrons and others in the outside world. These messages may be in the form of e-mail, electronic document exchange (electronic fax), and electronic data interchange (EDI). In this policy, the terms electronic messages and e-mail are used, depending on the context, to mean the same thing. The school district's electronic system in which records are collected, organized, and categorized to facilitate preservation, retrieval, use, and disposition is as follows:
 - a. End-User Management. End-user means anyone who creates or receives electronic messages on the school district's electronic system. Electronic messages are to be managed at the end-user's desktop rather than from a central point. Each end-user is responsible for organizing, managing and disposing of records that are part of his or her desktop computer.
 - b. Categories for Retention. Electronic messages fall within three categories: (1) transitory messages; (2) records with a less than permanent retention period; and (3) records with a permanent retention period. End-users are to organize, store, retain and dispose of electronic messages according to these three categories. This means determining which electronic messages require long-term retention, determining who is responsible for making this decision, and establishing storage and disposition requirements for electronic messages.
 - i. *Transitory messages*. Transitory messages include copies posted to several persons and casual and routine communications similar to telephone conversations. For example, as determined on an individual case-by-case basis by the end-user, transitory messages include certain embryonic materials, notes or drafts; unwanted and unneeded "junk" mail; "personal" mail for employees not related to school business; unsolicited sectarian, religious, partisan, political or commercial messages, or political advertising or advertisements promoting particular personal or religious beliefs, a specific ballot question, or controversial topics or positions. There is no retention requirement for transitory messages. Employees sending or receiving such communications may delete them immediately

RECORDS MANAGEMENT AND DISPOSITION Policy No. 0700.01

without obtaining approval.

- ii. *Less than permanent retention records.* These records are governed by the retention period for equivalent hard copy records as specified in the approved records retention and disposition schedules. These records should be converted to hard copy (printed) or an electronic format which can be retrieved and interpreted (downloaded) for the legal retention period. Employees creating or receiving such communications may delete or destroy the records only according to the applicable retention schedule. Questions relating to the retention or destruction of these records should be referred to the records officer.
 - iii. *Permanent/archival retention records.* These are records scheduled for transfer to the Nebraska State Historical Society (NSHS). Decisions relating to such records should be made by the records officer in consultation with NSHS, and the State Records Administrator about either transferring the records or maintaining them in the agency of origin. If the transfer decision is made, the method, frequency and format of the transfer should be determined cooperatively by the records officer, the NSHS, and the State Records Administrator.
- c. Electronic Storage Limitations. The district's computer systems have storage limitations. E-mails are deleted by the computer system within 60 to 90 days to avoid operational problems. End-users are instructed that electronic messages that are required to be maintained past that time period should be converted to hard copy (printed) or an electronic format which can be retrieved and interpreted (downloaded) for the legal retention period. The retention period for the particular record is the best indicator of which storage medium or format to choose.
- d. Proper Use of Electronic Messages.
- i. Non-Discrimination. Electronic messaging is not permitted to be used to promote discrimination on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status; promote sexual harassment; or to promote personal, political, or religious business or beliefs.
 - ii. Permissible Use. Electronic messaging is to be used only for purposes that are consistent with the mission of the school district. Electronic messaging is not permitted to be used for personal purposes except for: incidental, intermittent or occasional use which does not interfere with performance of duties as determined by the administration, use that is authorized pursuant to an individual use agreement, and use that represents a form of the employee's compensation. Electronic messaging is not permitted to be used for personal financial gain or for the purpose of

RECORDS MANAGEMENT AND DISPOSITION Policy No. 0700.01

campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question. Electronic messaging is not permitted to be used for purposes of assisting a non-profit organization except when and to the extent such use serves a school purpose or facilitates school district business.

- iii. Conduct. Employees shall not read electronic messages received by another employee when there is no school purpose for doing so, send electronic messages under another employee's name without the employee's consent or administrative authorization, or change or alter any portion of a previously sent electronic message without administrative authorization.
- iv. Other Regulations. Electronic messaging is subject to all requirements of the school district's "Acceptable Use of Computers, Network, Internet and Websites" policy and may be monitored and accessed at any time without prior notice. The school district has complete authority to regulate all electronic messaging. Electronic messaging is a privilege and not a property right and is not a public forum. Electronic messaging is made available subject to all board policy and regulations, these regulations, building guidelines, use agreements, handbook provisions, and all administrative orders or directives as issued from time to time.

4. Electronic Records

All books, papers, documents, reports, and records kept by the District may be retained as electronic records. Minutes of the meetings of the school board may be kept as an electronic record.

5. Litigation Holds

When litigation against the District or its employees is filed or threatened, the District will take all reasonable action to preserve all documents and records that pertain to the issue. Such action will in particular be taken when the litigation may be filed in federal court or otherwise subject to federal rules of discovery.

As soon as the District is made aware of pending or threatened litigation, a litigation hold directive will be issued by the records officer or designee. The directive will be given to all persons suspected of having records that may pertain to the litigation issue.

The litigation hold directive overrides any records retention schedule that may otherwise call for the disposition or destruction of the records until the litigation hold has been lifted. E-mail and computer accounts of separated employees that have been placed on a litigation hold will be maintained by the records officer until the hold is released.

RECORDS MANAGEMENT AND DISPOSITION Policy No. 0700.01

Employees who receive notice of a litigation hold are to preserve all records that pertain to the litigation issue. This includes preserving electronic messages that would otherwise be deleted by the computer system; such messages are to be converted by the recipients of the litigation hold to hard copy (printed) or electronic format which can be retrieved and interpreted (downloaded) for the duration of the litigation hold.

No employee who has been notified of a litigation hold may alter or delete an electronic or other record that falls within the scope of the hold. Violation of the litigation hold may subject the employee to disciplinary actions, up to and including dismissal, as well as personal liability for civil and/or criminal sanctions by the courts or law enforcement agencies.

6. Settlement Agreements

A public written or electronic record of all settled claims shall be maintained.

The record for all such claims settled in the amount of fifty thousand dollars or more (or one percent of the total annual budget of the School District, whichever is less) shall include a written executed settlement agreement. The settlement agreement shall contain a brief description of the claim, the party or parties released under the settlement, and the amount of the financial compensation, if any, paid by or to the School District or on its behalf. Any such settlement agreement shall be included as an agenda item on the next regularly scheduled public meeting of the School Board for informational purposes or for approval if required.

Any such settled claim or settlement agreement shall be a public record. Nonetheless, specific portions of the record may be withheld from the public to the extent permitted or provided by statute.

The foregoing does not apply to claims made in connection with insured or self-insured health insurance contracts.

Legal Reference: Neb. Rev. Stat. Sections 84-712 through 84-712.09
Neb. Rev. Stat. Sections 84-1201 to 84-1227
Laws 2010, LB 742
State Records Administrator Guidelines:
Schedule 10: Records of Local School Districts (Feb. 1989)
Schedule 24: Local Agencies General Records (March 2005)
Electronic Imaging Guidelines (March 2003)

Date of Adoption: November 16, 2020

Equal Opportunity Employment

It is the policy of Morrill Public Schools to employ the best qualified applicant for each position without regard to sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, and to not fail or refuse to hire or to discharge any individual, or otherwise to discriminate against any individual with respect to compensation, terms, conditions, or privileges of employment, because of such individual's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

There shall be no discrimination by school officials against any employee because of membership or activity in an employee organization or because of protected free speech activities.

Date of Adoption: November 16, 2020

Anti-discrimination, Anti-harassment, and Anti-retaliation

A. Elimination of Discrimination.

The Morrill Public Schools hereby gives this statement of compliance and intends to comply with all state and federal laws prohibiting discrimination. This school district intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination.

The Morrill Public Schools does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. Reasonable accommodations will be provided to employees with disabilities and to those who are pregnant, have given birth, or have a related medical condition, as required by law. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

The compliance coordinator is:

Name and/or Title: Mrs. Stacy Rodriguez / Human Resource Officer

Address: 508 Jefferson Ave, Morrill, NE 69358

Telephone No.: 308-247-3414

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office of Civil Rights in the U.S. Department of Education (OCR), please contact the OCR at One Petticoat Lane, 1010 Walnut Street, 3rd Floor, Suite 320, Kansas City, Missouri 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or ocr.kansascity@ed.gov.

B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.

1. Purpose:

The Morrill Public Schools is committed to offering employment and educational opportunities to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination, harassment or retaliation of any kind by District employees, including, co-workers, non-employees (such as volunteers), third parties, and others is strictly prohibited and will not be tolerated.

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

ANTI-DISCRIMINATION, ANTI-HARASSMENT, ANTI-RETALIATION Policy No. 0403.025

- a. Conduct that is sufficiently severe or pervasive to create an intimidating, hostile, or abusive educational or work environment, or
- b. Requiring an individual to endure the offensive conduct as a condition of continued employment or educational programs or activities, including the receipt of aids, benefits, and services.

Educational programs and activities include all academic, educational, extracurricular, athletic, and other programs of the school, whether those programs take place in a school's facilities, on a school bus, at a class or training program sponsored by the school at another location, or elsewhere.

Discriminatory harassment because of a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, may include, but is not limited to:

- a. Name-calling,
- b. Teasing or taunting,
- c. Insults, slurs, or derogatory names or remarks,
- d. Demeaning jokes,
- e. Inappropriate gestures,
- f. Graffiti or inappropriate written or electronic material,
- g. Visual displays, such as cartoons, posters, or electronic images,
- h. Threats or intimidating or hostile conduct,
- i. Physical acts of aggression, assault, or violence, or
- j. Criminal offenses

The following examples are additional or more specific examples of conduct that may constitute sexual harassment:

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or
- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

If the District knows or reasonably should know about possible harassment, including violence, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred (see section entitled "Grievance Procedures," below), and take appropriate interim measures, if necessary. If the District determines that unlawful harassment occurred, the District will take prompt and effective action to eliminate the harassment, prevent its recurrence, and remedy its effects, if appropriate. If harassment or violence that occurs off school property creates a hostile environment at school, the District will follow this policy and grievance procedure, within the scope of its authority.

All District employees are expected to take prompt and appropriate actions to report and prevent discrimination, harassment, and retaliation by others. Employees who witness or become aware of possible discrimination, including harassment and retaliation, must immediately report the conduct to his or her supervisor or the compliance coordinator designated to handle complaints of discrimination (designated compliance coordinator).

2. Anti-retaliation:

The District prohibits retaliation, intimidation, threats, coercion, or discrimination against any person for opposing discrimination, including harassment, or for participating in the District's discrimination complaint process or making a complaint, testifying, assisting, or participating in any manner, in an investigation, proceeding, or hearing. Retaliation is a form of discrimination.

The District will take immediate steps to stop retaliation and prevent its recurrence against the alleged victim and any person associated with the alleged victim. These steps will include, but are not limited to, notifying students, employees, and others, that they are protected from retaliation, ensuring that they know how to report future complaints, and initiating follow-up contact with the complainant to determine if any additional acts of discrimination, harassment, or retaliation have occurred. If retaliation occurs, the District will take prompt and strong responsive action, including possible discipline, including expulsion or termination, if applicable.

3. Grievance (or Complaint) Procedures:

Employees or students should initially report all instances of discrimination, harassment or retaliation to their immediate supervisor or teacher or to the compliance coordinator designated to handle complaints of discrimination. If the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student may report the alleged discrimination, harassment or retaliation to the designated coordinator, or in the case of students, to another staff person (such as a counselor or principal).

Other individuals may report alleged discrimination to the designated coordinator. If the designated coordinator is the person alleged to have committed the discriminatory act, then the complaint should be submitted to the Superintendent for assignment. A discrimination complaint form is attached to this grievance procedure and is available in

the office of each District building, on the District's website, and from the designated coordinators.

Under no circumstances will a person filing a complaint or grievance involving discrimination be retaliated against for filing the complaint or grievance.

i. Level 1 (Investigation and Findings):

Once the District receives a grievance, complaint or report alleging discrimination, harassment, or retaliation, or becomes aware of possible discriminatory conduct, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred. If necessary, the District will take immediate, interim action or measures to protect the alleged victim and prevent further potential discrimination, harassment, or retaliation during the pending investigation. The alleged victim will be notified of his or her options to avoid contact with the alleged harasser, such as changing a class or prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation. The District will minimize any burden on the alleged victim when taking interim measures to protect the alleged victim.

The District will promptly investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The District will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this grievance procedure. If the allegation(s) involve possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The District will aim to complete its investigation within **ten (10) working days** after receiving a complaint or report, unless extenuating circumstances exist. Extenuating circumstances may include the unavailability of witnesses due to illness or incapacitation, or additional time needed because of the complexity of the investigation, the need for outside experts to evaluate the evidence (such as forensic evidence), or multiple complainants or victims. If extenuating circumstances exist, the extended timeframe to complete the investigation will **not exceed ten (10) additional working days without the consent of the complainant, unless the alleged victim agrees to a longer timeline.** Periodic status updates will be given to the parties, when appropriate.

The District's investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and

relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

- d. A review of the evidence using a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

The designated compliance coordinator (or designated investigator) will complete an investigative report, which will include:

- a. A summary of the facts,
- b. Findings regarding whether discrimination, harassment or other inappropriate conduct occurred, and
- c. If a finding is made that discrimination, harassment or other inappropriate conduct occurred, the recommended remedy or remedies necessary to eliminate such discrimination, harassment or other inappropriate conduct.

If someone other than the designated compliance coordinator conducted the investigation, the compliance coordinator will review, approve, and sign the investigative report. The District will ensure that prompt, appropriate, and effective remedies are provided if a finding of discrimination, harassment, or retaliation is made. The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings.

The District will send concurrently to the parties written notification of the decision (findings and any remedy) regarding the complaint within **one (1) working day** after the investigation is completed. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. Sec. 11232g; 34 C.F.R. Part 99, permits the District to disclose relevant information to a student who was discriminated against or harassed.

ii. Level 2 (Appeal to the Superintendent):

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **five (5) working days** after receiving the decision. The Superintendent will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary, and issue a written determination about the appeal **within ten (10) working days** after receiving the appeal. The party who filed the appeal will be sent the Superintendent's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

iii. Level 3 (Appeal to the Board):

If the party is not satisfied with the Superintendent's determination, he or she may file an appeal in writing with the Board of Education **within five (5) working days** after receiving the Superintendent's determination. The Board of Education will review the appeal, the Superintendent's determination, the investigative documentation and decision, and allow the party to address the Board at a Board meeting to present his or her appeal. The party will be allowed to address the Board at the Board's next regularly scheduled Board meeting (unless the Board receives the appeal within one week of the next regularly scheduled Board meeting) or at a time and date agreed to by the Board, designated compliance officer and the party. The Board will issue a written determination about the appeal **within thirty (30) days** after the party addresses the Board. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

4. Confidentiality:

The identity of the complainant will be kept confidential to the extent permitted by state and federal law. The District will notify the complainant of the anti-retaliation provisions of applicable laws and that the District will take steps to prevent retaliation and will take prompt and strong responsive actions if retaliation occurs.

If a complainant requests confidentiality or asks that the complaint not be pursued, the District will take all reasonable steps to investigate and respond to the complaint consistent with the request for confidentiality or the request not to pursue an investigation, as long as doing so does not prevent the District from responding effectively to the harassment and preventing harassment of other students. If a complainant insists that his or her name or other identifiable information not be disclosed to the alleged perpetrator, the District will inform the complainant that its ability to respond may be limited. Even if the District cannot take disciplinary action against the alleged harasser, the District will pursue other steps to limit the effects of the alleged harassment and prevent its recurrence, if warranted.

5. Training:

The District will ensure that relevant District employees are adequately trained so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate District officials or employees.

In addition, the District shall ensure that employees designated to address or investigate discrimination, harassment, and retaliation, including designated compliance coordinators, receive training to promptly and effectively investigate and respond to complaints and reports of discrimination, and to know the District's grievance procedures and the applicable confidentiality requirements.

6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

- a. Coordinating efforts to comply with anti-discrimination, anti-harassment, and anti-retaliation laws and regulations.
- b. Coordinating and implementing training for students and employees pertaining to anti-discrimination, anti-harassment and anti-retaliation laws and regulations, including the training areas listed above.
- c. Investigating complaints of discrimination (unless the coordinator designates other trained individuals to investigate).
- d. Monitoring substantiated complaints or reports of discrimination, as needed (and with the assistance of other District employees, if necessary), to ensure discrimination or harassment does not recur, and that retaliation conduct does not occur or recur.
- e. Overseeing discrimination complaints, including identifying and addressing any patterns or systemic problems, and reporting such patterns or systemic problems to the Superintendent and the Board of Education.
- f. Communicating regularly with the District's law enforcement unit investigating cases and providing current information to them pertaining to anti-discrimination, anti-harassment, and anti-retaliation standards and compliance requirements.
- g. Reviewing all evidence in harassment or violence cases brought before the District's disciplinary committee or administrator to determine whether the complainants are entitled to a remedy under anti-discrimination laws and regulations that was not available in the disciplinary process.
- h. Ensuring that investigations address whether other students or employees may have been subjected to discrimination, including harassment and retaliation.
- i. Determining whether District employees with knowledge of allegations of discrimination, including harassment and retaliation, failed to carry out their duties in reporting the allegations to the designated compliance coordinator and responding to the allegations.
- j. Recommending changes to this policy and grievance procedure.
- k. Performing other duties as assigned.

7. Preventive Measures:

The District will publish and widely distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats, including prominently displaying the notice on the District's website and posting the notice at each building in the District. The District also will designate an employee to coordinate compliance with anti-discrimination laws (see Designated Compliance Coordinator section, above, for further information on compliance coordinator), and widely publish and disseminate this grievance procedure, including prominently posting it on the District's website, at each building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community.

The District also may distribute specific harassment and violence materials (such as sexual violence), including a summary of the District's anti-discrimination, anti-harassment, and anti-retaliation policy and grievance procedure, and a list of victim

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resources, during events such as school assemblies and back to school nights, if recent incidents or allegations warrant additional education to the school community.

Legal Reference: Title VI, 42 U.S.C. Sec. 2000d, Title VII, 42 U.S.C. Sec. 2000e, Title IX; 20 U.S.C. Sec. 1681, and the Nebraska Fair Employment Practices Act, Neb. Rev. Stat. Sec. 48-1101 et seq.
Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA), 29 U.S.C. Sec. 621 et seq., and the Nebraska Age Discrimination in Employment Act, Neb. Rev. Stat. Sec. 48-1001 et seq.;
Americans with Disabilities Act (ADA), 42 U.S.C. Sec. 12101 et seq.
Section 504 of the Rehabilitation Act of 1973 (Section 504)
Pregnancy Discrimination Act, 42 U.S.C. Sec. 2000e(k)
Uniform Service Employment and Reemployment Rights Act (USERRA), 38 U.S.C. Sec. 4301 et seq.
Neb. Rev. Stat. Sec. 79-2,115, et seq

Date of Adoption: November 16, 2020

Notice of Nondiscrimination

The Morrill Public School District does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

The compliance coordinator is:

Name and/or Title: Mrs. Stacy Rodriguez / Human Resource Officer

Address: 508 Jefferson Ave, Morrill, NE 69358

Telephone No.: 308-247-3414

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the OCR at One Petticoat Lane, 1010 Walnut Street, 3rd Floor, Suite 320, Kansas City, Missouri 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or ocr.kansascity@ed.gov.

**Complaint Form
Discrimination, Harassment or Retaliation**

The Morrill Public School District does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. This complaint form is to be used when a person has a complaint related to discrimination, harassment or retaliation on such bases in regard to employment or the programs and activities of the school district.

Refer to Board Policy 4003 and/or 5401 for the particulars of the complaint and grievance process. You may attach additional materials to this form if needed.

The applicable coordinator may be contacted if you have questions about filling out this complaint form:

Name and/or Title: Mrs. Stacy Rodriguez / Human Resource Officer

Address: 508 Jefferson Ave, Morrill, NE 69358

Telephone No.: 308-247-3414

Name: _____ Date: _____

(1) Description of the complaint: _____

(2) Names of any witnesses to the matter being complained about: _____

(3) Identify and attach any document supporting the complaint: _____

(4) Confidentiality: I ___ do / do not give consent to my identity being shared with the person(s) against whom I am complaining. If I do not give consent, I understand that the investigation may be hindered, but that the District will nonetheless investigate and take prompt and effective action to remediate the concerns I have raised, if appropriate.

(5) Relief requested (what I want done in response to this complaint): _____

The undersigned states: The facts in this complaint are true to the best of my knowledge, information and belief. I give permission for an investigation to be made into this complaint. I understand that the District will take steps to prevent me being retaliated against for filing this complaint, that I am to notify the District if any such retaliation occurs, and that the District will take prompt and strong responsive action if retaliation occurs.

Signature: _____

Received by: _____ Date: _____

Standards of Ethical and Professional Performance – Certificated Staff

Both the State of Nebraska and the Board of Education recognize that teaching and its related services, including administrative and supervisory services, are a profession with all of the rights, responsibilities, and privileges accorded other recognized professions. The Board recognizes and endorses the Standards of Ethical and Professional Performance as established by the Nebraska Department of Education and expects all certificated employees to abide by these standards.

Certificated Personnel-Professional Performance and Code of Ethics

It is the expectation of this District that all certificated staff shall comply with the ethics standards set forth by the Nebraska Department of Education, as such standards may be modified from time to time. The ethics standards which certificated staff shall follow shall include the standards set forth in this policy. References to “educator” shall include all certificated employees of the District.

Preamble

The educator shall believe in the worth and dignity of human beings. Recognizing the supreme importance of the pursuit of truth, the devotion to excellence and the nurture of democratic citizenship, the educator shall regard as essential to these goals the protection of the freedom to learn and to teach and the guarantee of equal educational opportunity for all. The educator shall accept the responsibility to practice the profession to these ethical standards.

The educator shall recognize the magnitude of the responsibility he or she has accepted in choosing a career in education, and engages, individually and collectively with other educators, to judge his or her colleagues, and to be judged by them, in accordance with the provisions of this code of ethics.

The standards listed in this section are held to be generally accepted minimal standards for all educators with respect to ethical and professional conduct.

Principle I - Commitment as a Professional Educator:

Fundamental to the pursuit of high educational standards is the maintenance of a profession possessed of individuals with high skills, intellect, integrity, wisdom, and compassion. The educator shall exhibit good moral character, maintain high standards of performance and promote equality of opportunity.

In fulfillment of the educator's contractual and professional responsibilities, the educator:

1. Shall not interfere with the exercise of political and citizenship rights and responsibilities of students, colleagues, parents, school patrons, or school board members.

STANDARDS OF ETHICAL and PROFESSIONAL PERFORMANCE Policy No. 0406.15

2. Shall not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.
3. Shall not use coercive means, or promise or provide special treatment to students, colleagues, school patrons, or school board members in order to influence professional decisions.
4. Shall not make any fraudulent statement or fail to disclose a material fact for which the educator is responsible.
5. Shall not exploit professional relationships with students, colleagues, parents, school patrons, or school board members for personal gain or private advantage.
6. Shall not sexually harass students, parents or school patrons, employees, or board members.
7. Shall not have had revoked for cause in Nebraska or another state a teaching certificate, administrative certificate, or any certificate enabling a person to engage in any of the activities for which an educator's certificate is issued in Nebraska.
8. Shall not engage in conduct involving dishonesty, fraud, deceit, or misrepresentation in the performance of professional duties.
9. Shall report to the Superintendent any known violation of these standards.
10. Shall seek no reprisal against any individual who has reported a violation of these standards.

Principle II - Commitment to the Student:

Mindful that a profession exists for the purpose of serving the best interests of the client, the educator shall practice the profession with genuine interest, concern, and consideration for the student. The educator shall work to stimulate the spirit of inquiry, the acquisition of knowledge and understanding, and the thoughtful formulation of worthy goals.

In fulfillment of the obligation to the student, the educator:

1. Shall permit the student to pursue reasonable independent scholastic effort, and shall permit the student access to varying points of view.
2. Shall not deliberately suppress or distort subject matter for which the educator is responsible.
3. Shall make reasonable effort to protect the student from conditions which interfere with the learning process or are harmful to health or safety.

4. Shall conduct professional educational activities in accordance with sound educational practices that are in the best interest of the student.
5. Shall keep in confidence personally identifiable information that has been obtained in the course of professional service, unless disclosure serves professional purposes, or is required by law.
6. Shall not tutor for remuneration students assigned to his or her classes unless approved by the Board of Education.
7. Shall not discipline students using corporal punishment.
8. Shall not engage in physical or sexual abuse of students, including engaging in inappropriate sexual behaviors with students.

Principle III - Commitment to the Public:

The magnitude of the responsibility inherent in the education process requires dedication to the principles of our democratic heritage. The educator bears particular responsibility for instilling an understanding of the confidence in the rule of law, respect for individual freedom, and a responsibility to promote respect by the public for the integrity of the profession.

In fulfillment of the obligation to the public, the educator:

1. Shall not misrepresent an institution with which the educator is affiliated, and shall take added precautions to distinguish between the educator's personal and institutional views.
2. Shall not use institutional privileges for private gain or to promote political candidates, political issues, or partisan political activities.
3. Shall neither offer nor accept gifts or favors that will impair professional judgment.
4. Shall support the principle of due process and protect the political, citizenship, and natural rights of all individuals.
5. Shall not commit any act of moral turpitude, nor commit any felony under the laws of the United States or any state or territory.
6. Shall, with reasonable diligence, attend to the duties of his or her professional position.

Principle IV - Commitment to the Profession:

In belief that the quality of the services to the education profession directly influences the nation and its citizens, the educator shall exert every effort to raise professional standards, to improve service, to promote a climate in which the exercise of professional judgment is encouraged, and

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to achieve conditions which attract persons worthy of the trust to careers in education. The educator shall believe that sound professional relationships with colleagues are built upon personal integrity, dignity, and mutual respect.

In fulfillment of the obligation to the profession, the educator:

1. Shall provide upon the request of an aggrieved party, a written statement of specific reasons for recommendations that lead to the denial of increments, significant changes in employment, or termination of employment.
2. Shall not misrepresent his or her professional qualifications, nor those of colleagues.
3. Shall practice the profession only with proper certification, and shall actively oppose the practice of the profession by persons known to be unqualified.

Principle V - Commitment to Professional Employment Practices:

The educator shall regard the employment agreement as a pledge to be executed both in spirit and in fact. The educator shall believe that sound personnel relationships with governing boards are built upon personal integrity, dignity, and mutual respect.

In fulfillment of the obligation to professional employment practices, the educator:

1. Shall apply for, accept, offer, or assign a position or responsibility on the basis of professional preparation and legal qualifications.
2. Shall not knowingly withhold information regarding a position from an applicant or employer, or misrepresent an assignment or conditions of employment.
3. Shall give prompt notice to the employer of any change in availability of service.
4. Shall conduct professional business through designated procedures, when available, that have been approved by the Board of Education.
5. Shall not assign to unqualified personnel tasks for which an educator is responsible.
6. Shall permit no commercial or personal exploitation of his or her professional position.
7. Shall use time on duty and leave time for the purpose for which intended.

Legal Reference: Neb. Rev. Stat. Sections 79-859, 79-866; 92 NAC 27 (NDE Rule 27)

Date of Adoption: November 16, 2020

Standards of Performance for Non-Certified Employees

In fulfillment of the employee's minimum responsibilities, the employee:

1. Shall not interfere with the exercise of political and citizenship rights and responsibilities of students, other employees, parents, school patrons, or school board members.
2. Shall not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.
3. Shall not use coercive means, or promise or provide special treatment to students, other employees, school patrons, or school board members in order to influence professional decisions.
4. Shall not make any fraudulent statement or fail to disclose a material fact for which the employee is responsible.
5. Shall not exploit relationships with students, other employees, parents, school patrons, or school board members for personal gain or private advantage.
6. Shall not harass in any manner students, parents or school patrons, employees, or board members.
7. Shall not engage in conduct involving dishonesty, fraud, deceit, or misrepresentation in the performance of duties.
8. Shall keep in confidence personally identifiable student or employee information that has been obtained in the course of service to the district, unless disclosure serves professional purposes or is required by law.
9. Shall not discipline students using corporal punishment.
10. Shall not engage in physical or sexual abuse of students, including engaging in inappropriate sexual behaviors with students.
11. Shall not misrepresent the school district, and shall take added precautions to distinguish between the employee's personal and institutional views.
12. Shall abide by policies and regulations of the Board of Education and the rules and standards established by the administration and the employee's supervisor.
13. Shall seek no reprisal against any individual who has reported a violation of these standards.

Date of Adoption: November 16, 2020



Admission RequirementsMinimum Age:

A child shall be eligible for admission into kindergarten at the beginning of the school year if the child is five years of age or will be five years of age on or before July 31 of the calendar year in which the school year for which the child is seeking admission begins. The School Board shall admit a child who will reach the age of five years on or after August 1 and on or before October 15 of such school year if the parent or guardian requests such entrance and provides an affidavit stating that (i) the child attended kindergarten in another jurisdiction in the current school year; (ii) the family anticipates a relocation to another jurisdiction that would allow admission within the current year; or (iii) the child is capable of carrying the work of kindergarten which can be demonstrated through a recognized assessment procedure approved by the Board.

Early Admission to Kindergarten:

The following assessment procedure for determining if a child is capable of carrying the work of kindergarten is approved and shall be made available to interested persons:

Early kindergarten enrollment exceptions may be made for younger children who are intellectually advanced. At a minimum, eligibility for the admission shall be based upon an analysis of the child's: (1) mental ability, (2) emotional/social development, (3) pre academic skills, and (4) fine motor skills.

The kindergarten early entrance assessment procedures are designed to identify and place in kindergarten those children who:

- a. will turn 5 years of age between August 1 and October 15;
- b. are deemed by parents or guardians as being intellectually advanced and likely to benefit from advanced grade placement; and
- c. are selected on the basis of testing by professionals trained and certified to administer the assessments that will produce evidence of strength in:
 1. mental ability defined as scoring 84th percentile or above on a standardized assessment of cognitive ability such as the Wechsler Pre Primary Scale of Intelligence III, or the Stanford-Binet V;
 2. a test of emotional/social development such as the Behavior Assessment System for Children, Second Edition (BASC-2);
 3. 75th percentile or greater on a test of pre academic skills such as the Woodcock Johnson III; and
 4. a test of fine motor ability, scoring 75th percentile or above on a standardized measurement such as the Beery VMI.

In the discretion of the Superintendent or designee, the assessments may be administered by the School District's professional staff, or the parents or guardians may be required, at their own expense, to have all or some of the required assessments completed by reputable professionals and to submit the results of such assessments to the School District.

The decision regarding early entrance to kindergarten requires careful consideration of all

factors that affect kindergarten success with final determination to be made based on the recommendation of the District Evaluation Team, to be composed of such individuals as the Superintendent or designee determine appropriate. The academic, social, and emotional readiness, as well as the student's physical development and well-being, must be weighed with institutional factors also considered. Sound decision making in the area of early entrance to kindergarten is dependent upon reliable information regarding a student's readiness and a thoughtful balancing of the myriad of factors implicated by the decision. Parents will be notified in writing of the results of the Early Kindergarten Entrance assessment and the determination of the District Evaluation Team in a timely fashion; not to exceed three weeks after the assessments are completed.

Families who seek early admission of their child into kindergarten must obtain an *Early Entrance to Kindergarten Packet* from the School District Administration.

Parents must fill out the early entrance application forms, which include a parent questionnaire and obtain and attach a reference letter from someone who is well acquainted with the child but not a relative of the child. The person providing this reference should know the child well enough that they can speak with some expertise about the child's attributes and abilities. The reference letter should indicate whether this person recommends the child be schooled with children who will be a year older than the child and, if so, the evidence this person has concerning the child's mental ability, fine and gross motor ability, visual and auditory discrimination, emotional/social development, and communication skills. Suggestions for this reference letter are a preschool teacher, a Sunday school teacher, a day-care provider, or a physician.

The assessment request, reference letter and parent questionnaire must be completed and returned to the District no later than May 25th of the spring before fall enrollment to allow summer assessment to be completed.

Decisions regarding early kindergarten entrance must include consideration of the above and shall not be made based on sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status of the child or the child's parents or guardians. Institutional factors, such as capacity, may also be considered.

Admission to First Grade:

A child may be eligible to enter first grade, even if the child has not attended kindergarten, if the child is six years of age or will be six years of age on or before October 15 of the current school year and school officials determine that first grade is the appropriate placement for the child.

Graduates:

A student who has received a high school diploma or received a General Equivalency Diploma shall not be eligible for admission or continued enrollment.

Age 21:

A student shall not be admitted or continued in enrollment after the end of the school year in which the student reaches the age of 21. The school year for this purpose ends at the last day of instruction for graduating seniors.

Birth Certificate, Physical, Visual Evaluation and Immunization:

The parents or legal guardian shall furnish:

- (1) A certified copy of the student's birth certificate issued by the state in which the child was born, upon admission of a child for the first time, shall be provided within 30 days of enrollment. Other reliable proof of the child's identify and age, accompanied by an affidavit explaining the inability to produce a copy of the birth certificate, may be used in lieu of a birth certificate. An affidavit is defined as a notarized statement by an individual who can verify the reason a copy of the birth certificate cannot be produced. (Failure to provide the birth certificate does not result in non-enrollment or disenrollment, but does result in a referral to local law enforcement for investigation).
- (2) Evidence of a physical examination by a physician, physician assistant, or nurse practitioner, within six months prior to the entrance of the child into the beginner grade and the seventh grade or, in the case of a transfer from out of state, to any other grade, unless the parent or legal guardian submits a written statement objecting to a physical examination.
- (3) Evidence of a visual evaluation by a physician, a physician assistant, an advanced practice registered nurse, or an optometrist, within six months prior to the entrance of the child into the beginner grade or, in the case of a transfer from out of state, to any other grade, unless the parent or legal guardian submits a written statement objecting to a visual evaluation. The visual evaluation is to consist of testing for amblyopia, strabismus, and internal and external eye health, with testing sufficient to determine visual acuity.
- (4) Evidence of protection against diphtheria, tetanus, pertussis, polio, measles, mumps, and rubella, Hepatitis B, Varicella (chicken pox), Haemophilus Influenzae type b (Hib), invasive pneumococcal disease and other diseases as required by applicable law, by immunization, prior to enrollment, unless the parent or legal guardian submits a written statement that establishes than an exception to the immunization requirements are met.
- (5) Every student entering the seventh grade shall have a booster immunization containing diphtheria and tetanus toxoids and an acellular pertussis vaccine which meets the standards approved by the United States Public Health Service for such biological products, as such standards existed on January 1, 2009.

The Superintendent or Superintendent's designee shall notify the parent or guardian in writing of the foregoing requirements and of the right to submit affidavits or statements to object to the requirements, as applicable. The Superintendent or Superintendent's designee shall also provide

a telephone number or other contact information to assist the parent or guardian in receiving information regarding free or reduced-cost visual evaluations for low-income families who qualify.

A student who fails to meet the foregoing requirements shall not be permitted to enroll or to enter school, or if provisionally enrolled or enrolled without compliance, shall not be permitted to continue in school until evidence of compliance or an exemption from compliance is given.

Enrollment of Expelled Students

If a student has been expelled from any public school district in any state, or from a private, denominational, or parochial school in any state, and the student has not completed the terms or time period of the expulsion, the student shall not be permitted to enroll in this school district until the expulsion period from such other school has expired, unless the School Board of this school district in its sole and absolute discretion upon a proper application approves by a majority vote the enrollment of such student prior to expiration of the expulsion period. As a condition of enrollment, the School Board may require attendance in an alternative school, class or educational program pursuant to Nebraska law until the terms or time period of the original underlying expulsion are completed. A student expelled from a private, denominational, or parochial school or from any public school in another state, will not be prohibited from enrolling in the public school district in which the student resides or in which the student has been accepted pursuant to the enrollment option program for any period of time beyond the time limits placed on expulsion, pursuant to the Student Discipline Act, or for any expulsion for an offense for which expulsion is not authorized for a public school student under such Act. For purposes of this policy, the term expulsion or expelled includes any removal from any school for a period in excess of twenty (20) school days.

Military Families

If a parent presents evidence to the District of military orders that military family will be stationed in the State of Nebraska during the current or following school year, the District will enroll preliminarily the parent's students.

Legal Reference: Neb. Rev. Stat. Sections 43-2001 to 43-2012
 Neb. Rev. Stat. Sec. 79-214
 Neb. Rev. Stat. Sections 79-217 to 79-223
 Neb. Rev. Stat. Sec. 79-266.01
 173 NAC Chapters 3 and 4 (HHS Regulations)

Date of Adoption: November 16, 2020

Student Discipline

A. Development of Uniform Discipline System. It shall be the responsibility of the Superintendent to develop and maintain a system of uniform discipline. The discipline which may be imposed includes actions which are determined to be reasonably necessary to aid the student, to further school purposes, or to prevent interference with the educational process, such as (without limitation) counseling and warning students, parent contacts and parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling upon written consent of the parent or guardian, or in-school suspension. The discipline may also include out-of-school suspension (short-term or long-term) and expulsion.

1. Short-Term Suspension: Students may be excluded by the Principal or the Principal's designee from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:

- a. Conduct that constitutes grounds for expulsion, whether the conduct occurs on or off school grounds; or
- b. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, which occur on or off school grounds, if such conduct interferes with school purposes or there is a nexus between such conduct and school.

The following process will apply to short-term suspensions:

- a. The Principal or the Principal's designee will make a reasonable investigation of the facts and circumstances. A short-term suspension will be made upon a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
- b. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what the student is accused of having done, an explanation of the evidence the authorities have, and be afforded an opportunity to explain the student's version of the facts.
- c. Within 24 hours or such additional time as is reasonably necessary following the suspension, the Principal or administrator will send a written statement to the student and the student's parent or guardian describing the student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken.
- d. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal or administrator ordering the short-term suspension before or at the time the student returns to school. The Principal or administrator shall determine who in addition to the parent or guardian is to attend the conference.

- e. A student who is on a short-term suspension shall not be permitted to be on school grounds without the express permission of the Principal.
2. Long-Term Suspension: A long-term suspension means an exclusion from school and any school functions for a period of more than five school days but less than twenty school days. A student who is on a long-term suspension shall not be permitted to be on school grounds without the express permission of the Principal. A notice will be given to the student and the parents/guardian when the Principal recommends a long-term suspension. The notice will include a description of the procedures for long-term suspension; the procedures will be those set forth in the Student Discipline Act.
 3. Expulsion:
 - a. Meaning of Expulsion. Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period. A student who has been expelled shall not be permitted to be on school grounds without the express permission of the Principal. A notice will be given to the student and the parents/guardian when the Principal recommends an expulsion. The notice will include a description of the procedures for expulsion; the procedures will be those set forth in the Student Discipline Act.
 - b. Suspensions Pending Hearing. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect if no hearing is requested or, if a hearing is requested, the date the hearing examiner makes the report of his or her findings and a recommendation of the action to be taken to the superintendent, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.

- c. Summer Review. Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year in accordance with law.
 - d. Alternative Education: Students who are expelled may be provided an alternative education program that will enable the student to continue academic work for credit toward graduation. In the event an alternative education program is not provided, a conference will be held with the parent, student, the Principal or another school representative assigned by the Principal, and a representative of a community organization that assists young people or that is involved with juvenile justice to develop a plan for the student in accordance with law.
 - e. Suspension of Enforcement of an Expulsion: Enforcement of an expulsion action may be suspended (i.e., “stayed”) for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect. As a condition of such suspended action, the student and parents will be required to sign a discipline agreement.
 - f. Students Subject to Juvenile or Court Probation. Prior to the readmission to school of any student who is less than nineteen years of age and who is subject to the supervision of a juvenile probation officer or an adult probation officer pursuant to the order of the District Court, County Court, or Juvenile Court, who chooses to meet conditions of probation by attending school, and who has previously been expelled from school, the Principal or the Principal’s designee shall meet with the student’s probation officer and assist in developing conditions of probation that will provide specific guidelines for behavior and consequences for misbehavior at school (including conduct on school grounds and conduct during an educational function or event off school grounds) as well as educational objectives that must be achieved. If the guidelines, consequences, and objectives provided by the Principal or the Principal’s designee are agreed to by the probation officer and the student, and the court permits the student to return to school under the agreed to conditions, the student may be permitted to return to school. The student may with proper consent, upon such return, be evaluated by the school for possible disabilities and may be referred for evaluation for possible placement in a special education program. The student may be expelled or otherwise disciplined for subsequent conduct as provided in Board policy and state statute.
4. **Emergency Exclusion:** A student may be excluded from school in the following circumstances:
- a. If the student has a dangerous communicable disease transmissible through normal school contacts and poses an imminent threat to the health or safety of the school community; or

- b. If the student's conduct presents a clear threat to the physical safety of himself, herself, or others, or is so extremely disruptive as to make temporary removal necessary to preserve the rights of other students to pursue an education.

Any emergency exclusion shall be based upon a clear factual situation warranting it and shall last no longer than is necessary to avoid the dangers described above.

If the emergency exclusion will be for five school days or less, the procedures for a short-term suspension shall be followed. If the Superintendent or his or her designee determines that an emergency exclusion shall extend beyond five days, a hearing is to be held and a final determination made within ten school days after the initial date of exclusion. Such procedures shall substantially comply with the procedures set forth in this policy for a long-term suspension or expulsion, and be modified only to the extent necessary to accomplish the hearing and determination within this shorter time period.

5. Other Forms of Student Discipline: Administrative and teaching personnel may also take actions regarding student behavior, other than removal of students from school, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but are not limited to, counseling of students, parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. The actions may also include in-school suspensions. When in-school suspensions, after-school assignments, or other disciplinary measures are assigned, the student is responsible for complying with such disciplinary measures. A failure to serve such assigned discipline as directed will serve as grounds for further discipline, up to expulsion from school.
- B. Student Conduct Expectations. Students are not to engage in conduct which causes or which creates a reasonable likelihood that it will cause a substantial disruption in or material interference with any school function, activity or purpose or interfere with the health, safety, well being or rights of other students, staff or visitors.
 - C. Grounds for Short-Term Suspension, Long-Term Suspension, Expulsion or Mandatory Reassignment. The following conduct has been determined by the Board of Education to have the potential to seriously affect the health, safety or welfare of students, staff and other persons or to otherwise seriously interfere with the educational process. Such conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, and any other lesser forms of discipline. The conduct is subject to the consequence of long-term suspension, expulsion, or mandatory reassignment where it occurs on school grounds, in a vehicle owned, leased, or contracted by the school and being used for a school purpose or in a vehicle being driven for a school purpose by a

school employee or an employee's designee, or at a school-sponsored activity or athletic event.

1. Willfully disobeying any reasonable written or oral request of a school staff member, or the voicing of disrespect to those in authority.
2. Use of violence, force, coercion, threat, intimidation, harassment, or similar conduct in a manner that constitutes a substantial interference with school purposes or making any communication that a reasonable recipient would interpret as a serious expression of an intent to harm or cause injury to another.
3. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, repeated damage or theft involving property, or setting or attempting to set a fire of any magnitude.
4. Causing or attempting to cause personal injury to any person, including any school employee, school volunteer, or student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision.
5. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student or making a threat which causes or may be expected to cause a disruption to school operations.
6. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon or that has the appearance of a weapon or bringing or possessing any explosive device, including fireworks.
7. Engaging in selling, using, possessing or dispensing of alcohol, tobacco, narcotics, drugs, controlled substance, or an inhalant; being under the influence of any of the above; possession of drug paraphernalia, or the selling, using, possessing, or dispensing of an imitation controlled substance as defined in section 28-401 of the Nebraska statutes, or material represented to be alcohol, narcotics, drugs, a controlled substance or inhalant. Tobacco means any tobacco product (including but not limited to cigarettes, cigars, and chewing tobacco), vapor products (such as e-cigarettes), electronic nicotine delivery systems, alternative nicotine products, tobacco product look-alikes, and products intended to replicate tobacco products either by appearance or effect. Use of a controlled substance in the manner prescribed for the student by the student's physician is not a violation. The term "under the influence" has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol or illegal substances on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant.
8. Public indecency or sexual conduct.
9. Engaging in bullying, which includes any ongoing pattern of physical, verbal, or electronic abuse on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or a school employee's designee, or at school-sponsored activities or school-sponsored athletic events.

10. Sexually assaulting or attempting to sexually assault any person. This conduct may result in an expulsion regardless of the time or location of the offense if a complaint alleging such conduct is filed in a court of competent jurisdiction.
11. Engaging in any activity forbidden by law which constitutes a danger to other students or interferes with school purposes. This conduct may result in an expulsion regardless of the time or location of the offense if the conduct creates or had the potential to create a substantial interference with school purposes, such as the use of the telephone or internet off-school grounds to threaten.
12. A repeated violation of any rules established by the school district or school officials if such violations constitute a substantial interference with school purposes.
13. Truancy or failure to attend assigned classes or assigned activities; or tardiness to school, assigned classes or assigned activities.
14. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, disability, national origin, or religion.
15. Dressing or grooming in a manner which is dangerous to the student's health and safety or a danger to the health and safety of others or repeated violations of the student dress and grooming standards; dressing, grooming, or engaging in speech that is lewd or indecent, vulgar or plainly offensive; dressing, grooming, or engaging in speech that school officials reasonably conclude will materially and substantially disrupt the work and discipline of the school; dressing, grooming, or engaging in speech that a reasonable observer would interpret as advocating illegal drug use.
16. Willfully violating the behavioral expectations for riding school buses or vehicles.
17. A student who engages in the following conduct shall be expelled for the remainder of the school year in which it took effect if the misconduct occurs during the first semester, and if the expulsion for such conduct takes place during the second semester, the expulsion shall remain in effect for the first semester of the following school year, with the condition that such action may be modified or terminated by the school district during the expulsion period on such terms as the administration may establish:
 - a. The knowing and intentional use of force in causing or attempting to cause personal injury to a school employee, school volunteer, or student, except if caused by accident, self-defense, or on the reasonable belief that the force used was necessary to protect some other person and the extent of force used was reasonably believed to be necessary, or
 - b. The knowing and intentional possession, use, or transmission of a dangerous weapon other than a firearm.
18. Knowingly and intentionally possessing, using, or transmitting a firearm on school grounds, in a school-owned or utilized vehicle, or during an educational function or event off school grounds, or at a school-sponsored activity or athletic event. This conduct shall result in an expulsion for one calendar year. "Firearm" means a firearm as defined in 18 U.S.C. 921, as that statute existed on January 1, 1995. That statute includes the following statement: "The term 'firearm' means

(a) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (b) the frame or receiver of any such weapon; (c) any firearm muffler or firearm silencer; or (d) any destructive device.” The Superintendent may modify such one year expulsion requirement on a case-by-case basis, provided that such modification is in writing.

Bringing a firearm or other dangerous weapon to school for any reason is discouraged; however, a student will not be subject to disciplinary action if the item is brought or possessed under the following conditions:

- a. Prior written permission to bring the firearm or other dangerous weapon to school is obtained from the student's teacher, building administrator and parent.
- b. The purpose of having the firearm or other dangerous weapon in school is for a legitimate educational function.
- c. A plan for its transportation into and from the school, its storage while in the school building and how it will be displayed must be developed with the prior written approval by the teacher and building administrator. Such plan shall require that such item will be in the possession of an adult staff member at all times except for such limited time as is necessary to fulfill the educational function.
- d. The firearm or other dangerous weapon shall be in an inoperable condition while it is on school grounds.

For purposes of this policy, the term “dangerous weapon” includes any personal safety or security device (such as tasers, mace and pepper spray). If a student desires to carry or possess a personal safety or security device, the student must obtain prior approval from the building principal before bringing such device on school grounds. If a student obtains prior approval from the building principal, the student must store the device during the school day in the student’s locker, in the main office or in another secure location designated by the building principal. A student shall not carry a personal safety or security device during the school day.

D. Additional Student Conduct Expectations and Grounds for Discipline. The following additional student conduct expectations are established. Failure to comply with such rules is grounds for disciplinary action. When such conduct occurs on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event, the conduct is grounds for long-term suspension, expulsion or mandatory reassignment.

1. Student Appearance: Students are expected to dress in a way that is appropriate for the school setting. Students should not dress in a manner that is dangerous to the health and safety of anyone or interferes with the learning environment or teaching process in our school. Following is a list of examples of attire that will not be considered appropriate, such list is not exclusive and other forms of attire

deemed inappropriate by the administration may be deemed inappropriate for the school setting:

- a. Clothing that shows an inappropriate amount of bare skin or underwear (midriffs, spaghetti straps, sagging pants) or clothing that is too tight, revealing or baggy, or tops and bottoms that do not overlap or any material that is sheer or lightweight enough to be seen through, or otherwise of an appropriate size and fit so as to be revealing or drag on the ground.
- b. Shorts, skirts, or skorts that do not reach mid-thigh or longer.
- c. Clothing or jewelry that advertises or promotes beer, alcohol, tobacco, or illegal drugs.
- d. Clothing or jewelry that could be used as a weapon (chains, spiked apparel) or that would encourage "horse-play" or that would damage property (e.g. cleats).
- e. Head wear including hats, caps, bandannas, and scarves.
- f. Clothing or jewelry which exhibits nudity, makes sexual references or carries lewd, indecent, or vulgar double meaning.
- g. Clothing or jewelry that is gang related.
- h. Visible body piercing (other than ears).

Consideration will be made for students who wear special clothing as required by religious beliefs, disability, or to convey a particularized message protected by law. The final decision regarding attire and grooming will be made by the Principal or Superintendent. In the event a student is uncertain as to whether a particular item or method of grooming is consistent with the school's guidelines, the student should contact the Principal for approval, and may also review such additional posting of prohibited items or grooming which may be available in the Principal's office.

Coaches, sponsors or teachers may have additional requirements for students who are in special lab classes, students who are participants in performing groups or students who are representing the school as part of an extracurricular activity program.

On a first offense of the dress code, the student may call home for proper apparel. If clothes cannot be brought to school, the student will be assigned to in-school suspension for the remainder of the day. Students will not be allowed to leave campus to change clothes. Continual violations of the dress code will result in more stringent disciplinary actions, up to expulsion. Further, in the event the dress code violation is determined to also violate other student conduct rules (e.g., public indecency, insubordination, expression of profanity, and the like), a first offense of the dress code may result in more stringent discipline, up to expulsion.

2. Academic Integrity.

- a. Policy Statement: Students are expected to abide by the standards of academic integrity established by their teachers and school administration. Standards of academic integrity are established in order for students to

learn as much as possible from instruction, for students to be given grades which accurately reflect the student's level of learning and progress, to provide a level playing field for all students, and to develop appropriate values.

Cheating and plagiarism violate the standards of academic integrity. Sanctions will be imposed against students who engage in such conduct.

b. Definitions: The following definitions provide a guide to the standards of academic integrity:

(1) "Cheating" means intentionally misrepresenting the source, nature, or other conditions of academic work so as to accrue undeserved credit, or to cooperate with someone else in such misrepresentation. Such misrepresentations may, but need not necessarily, involve the work of others. Cheating includes, but is not limited to:

(a) Tests (includes tests, quizzes and other examinations or academic performances):

(i) Advance Information: Obtaining, reviewing or sharing copies of tests or information about a test before these are distributed for student use by the instructor. For example, a student engages in cheating if, after having taken a test, the student informs other students in a later section of the questions that appear on the test.

(ii) Use of Unauthorized Materials: Using notes, textbooks, pre-programmed formulae in calculators, or other unauthorized material, devices or information while taking a test except as expressly permitted. For example, except for "open book" tests, a student engages in cheating if the student looks at personal notes or the textbook during the test.

(iii) Use of Other Student Answers: Copying or looking at another student's answers or work, or sharing answers or work with another student, when taking a test, except as expressly permitted. For example, a student engages in cheating if the student looks at another student's paper during a test. A student also engages in cheating if the student tells another student answers during a test or while exiting the testing room, or knowingly allows another student to look at the student's answers on the test paper.

(iv) Use of Other Student to Take Test. Having another person take one's place for a test, or taking a test for another student, without the specific knowledge and permission of the instructor.

- (v) Misrepresenting Need to Delay Test. Presenting false or incomplete information in order to postpone or avoid the taking of a test. For example, a student engages in cheating if the student misses class on the day of a test, claiming to be sick, when the student's real reason for missing class was because the student was not prepared for the test.
 - (b) Papers (includes papers, essays, lab projects, and other similar academic work):
 - i) Use of Another's Paper: Copying another student's paper, using a paper from an essay writing service, or allowing another student to copy a paper, without the specific knowledge and permission of the instructor.
 - (ii) Re-use of One's Own Papers: Using a substantial portion of a piece of work previously submitted for another course or program to meet the requirements of the present course or program without notifying the instructor to whom the work is presented.
 - (iii) Assistance from Others: Having another person assist with the paper to such an extent that the work does not truly reflect the student's work. For example, a student engages in cheating if the student has a draft essay reviewed by the student's parent or sibling, and the essay is substantially re-written by the student's parent or sibling. Assistance from home is encouraged, but the work must remain the student's.
 - (iv) Failure to Contribute to Group Projects. Accepting credit for a group project in which the student failed to contribute a fair share of the work.
 - (v) Misrepresenting Need to Delay Paper. Presenting false or incomplete information in order to postpone or avoid turning in a paper when due. For example, a student engages in cheating if the student misses class on the day a paper is due, claiming to be sick, when the student's real reason for missing class was because the student had not finished the paper.
 - (c) Alteration of Assigned Grades. Any unauthorized alteration of assigned grades by a student in the teacher's grade book or the school records is a serious form of cheating.
- (2) "Plagiarism" means to take and present as one's own a material portion of the ideas or words of another or to present as one's own

an idea or work derived from an existing source without full and proper credit to the source of the ideas, words, or works. Plagiarism includes, but is not limited to:

- (a) Failure to Credit Sources: Copying work (words, sentences, and paragraphs or illustrations or models) directly from the work of another without proper credit. Academic work frequently involves use of outside sources. To avoid plagiarism, the student must either place the work in quotations or give a citation to the outside source.
 - (b) Falsely Presenting Work as One's Own: Presenting work prepared by another in final or draft form as one's own without citing the source, such as the use of purchased research papers or use of another student's paper.
- (3) "Contributing" to academic integrity violations means to participate in or assist another in cheating or plagiarism. It includes but is not limited to allowing another student to look at your test answers, to copy your papers or lab projects, and to fail to report a known act of cheating or plagiarism to the instructor or administration.
- c. Sanctions: The following sanctions will occur when a student engages in cheating, plagiarism, or contributing to an academic integrity offense:
- (1) Academic Sanction. The instructor will refuse to accept the student's work in which the academic integrity offense took place, assign a grade of "F" or zero for the work, and require the student to complete a test or project in place of the work within such time and under such conditions as the instructor may determine appropriate. In the event the student completes the replacement test or project at a level meeting minimum performance standards, the instructor will assign a grade which the instructor determines to be appropriate for the work.
 - (2) Report to Parents and Administration. The instructor will notify the Principal of the offense and the instructor or Principal will notify the student's parents or guardian.
 - (3) Student Discipline Sanctions. Academic integrity offenses are a violation of school rules. The Principal may recommend sanctions in addition to those assigned by the instructor, up to and including suspension or expulsion. Such additional sanctions will be given strong consideration where a student has engaged in serious or repeated academic integrity offense or other rule violations, and where the academic sanction is otherwise not a sufficient remedy, such as for offenses involving altering assigned grades or contributing to academic integrity violations.

3. Electronic Devices

- a. Philosophy and Purpose. The District strongly discourages students from bringing and/or using electronic devices at school. The use of electronic devices can be disruptive to the educational process and are items that are frequently lost or stolen. In order to maintain a secure and orderly learning environment, and to promote respect and courtesy regarding the use of electronic devices, the District hereby establishes the following rules and regulations governing student use of electronic devices, and procedures to address student misuse of electronic devices.
- b. Definitions.
- (1) “Electronic devices” include, but are not limited to, cell phones, Mp3 players, iPods, personal digital assistants (PDAs), compact disc players, portable game consoles, cameras, digital scanners, lap top computers, and other electronic or battery powered instruments which transmit voice, text, or data from one person to another.
 - (2) “Sexting” means generating, sending or receiving, encouraging others to send or receive, or showing others, through an electronic device, a text message, photograph, video or other medium that:
 - (i) Displays sexual content, including erotic nudity, any display of genitalia, unclothed female breasts, or unclothed buttocks, or any sexually explicit conduct as defined at Neb. Rev. Stat. § 28-1463.02; or
 - (ii) Sexually exploits a person, whether or not such person has given consent to creation or distribution of the message, photograph or video by permitting, allowing, encouraging, disseminating, distributing, or forcing such student or other person to engage in sexually explicit, obscene or pornographic photography, films, or depictions; or,
 - (iii) Displays a sexually explicit message for sexual gratification, flirtation or provocation, or to request or arrange a sexual encounter.
- c. Possession and Use of Electronic Devices.
- (1) Students are not permitted to possess or use any electronic devices during class time or during passing time except as otherwise provided by this policy. Cell phone usage is strictly prohibited during any class period; including voice usage, digital imaging, or text messaging.
 - (2) Students are permitted to possess and use electronic devices before school hours, at lunch time, and after school hours, provided that the student not commit any abusive use of the device (see paragraph (d)(1). Administrators have the discretion to prohibit student possession or use of electronic devices on school grounds during these times in the event the administration determines such

further restrictions are appropriate; an announcement will be given in the event of such a change in permitted use.

- (3) Electronic devices may be used during class time when specifically approved by the teacher or a school administrator in conjunction with appropriate and authorized class or school activities or events (i.e., student use of a camera during a photography class; student use of a lap top computer for a class presentation).
- (4) Students may use electronic devices during class time when authorized pursuant to an Individual Education Plan (IEP), a Section 504 Accommodation Plan, or a Health Care Plan, or pursuant to a plan developed with the student's parent when the student has a compelling need to have the device (e.g., a student whose parent is in the hospital could be allowed limited use of the cell phone for family contacts, so the family can give the student updates on the parent's condition).

d. Violations

- (1) Prohibited Use of Electronic Devices: Students shall not use electronic devices for: (a) activities which disrupt the educational environment; (b) illegal activities in violation of state or federal laws or regulations; (c) unethical activities, such as cheating on assignments or tests; (d) immoral or pornographic activities; (e) activities in violation of Board or school policies and procedures relating to student conduct and harassment; (f) recording others (photographs, videotaping, sound recording, etc.) or otherwise transmitting images and/or sounds of another person or persons without direct administrative approval and consent of the person(s) being recorded, other than recording of persons participating in school activities that are open to the public; (g) "sexting;" or (h) activities which invade the privacy of others. Such student misuses will be dealt with as serious school violations, and immediate and appropriate disciplinary action will be imposed, including, but not limited to, suspension and expulsion from school.
- (2) Disposition of Confiscated Electronic Devices: Electronic devices possessed or used in violation of this policy may be confiscated by school personnel and returned to the student or parent/guardian at an appropriate time. If an electronic device is confiscated, the electronic device shall be taken to the school's main office to be identified, placed in a secure area, and returned to the student and/or the student's parent/guardian in a consistent and orderly way.
 - (i) First Violation: Depending upon the nature of the violation and the imposition of other appropriate disciplinary action, consequences at a minimum may include a relinquishment of the electronic device to the school administration and a conference between the student and school principal or

- assistant principal. The electronic device shall remain in the possession of the school administration until such time as the student personally comes to the school's main office and retrieves the electronic device.
- (ii) **Second Violation:** Depending upon the nature of the violation and the imposition of other appropriate disciplinary action, consequences at a minimum may include a relinquishment of the electronic device to the school administration and a conference between the student and his/her parent/guardian and the school principal or assistant principal. The electronic device shall remain in the possession of the school administration until such time as the student's parent/guardian personally comes to the school's main office and retrieves the electronic device.
- (iii) **Third Violation:** Depending upon the nature of the violation and the imposition of other appropriate disciplinary action, consequences at a minimum may include a relinquishment of the electronic device to the school administration, a conference between the student and his/her parent/guardian and the school principal or assistant principal, and suspension of the student from school. The electronic device shall remain in the possession of the school administration until such time as the student's parent/guardian personally comes to the school's main office and retrieves the electronic device.
- (3) Penalties for Prohibited Use of Electronic Devices: Students who receive a "sexting" message are to report the matter to a school administrator and then delete such message from their electronic device. Students shall not participate in sexting or have any "sexting" message on their electronic devices regardless of when the message was received while on school grounds or at a school activity. Students who violate the prohibitions of this policy shall be subject to the imposition of appropriate disciplinary action, up to and including expulsion, provided that at a minimum the following penalties shall be imposed:
- (i) Students found in possession of a "sexting" message shall be subject to a one (1) day suspension from school.
- (ii) Students who send or encourage another to send a "sexting" message shall be subject to a five (5) day suspension from school.
- (4) Reporting to Law Enforcement: Violations of this policy regarding the prohibited use of electronic devices that may constitute a violation of federal or state laws and regulations, including, but not limited to, the Nebraska Child Protection Act or

the Nebraska Child Pornography Prevention Act shall be reported to appropriate legal authorities and law enforcement.

- e. Responsibility for Electronic Devices. Students or their parents/guardians are expected to claim a confiscated electronic device within ten (10) days of the date it was relinquished. The school shall not be responsible, financially or otherwise, for any unclaimed electronic devices. By bringing such devices to school, students and parents authorize the school to dispose of unclaimed devices at the end of each semester. The District is not responsible for the security and safekeeping of students' electronic devices and is not financially responsible for any damage, destruction, or loss of electronic devices.

E. Inappropriate Public Displays of Affection (IPDA): Students are not to engage in inappropriate public displays of affection on school property or at school activities. Such conduct includes kissing, touching, fondling or other displays of affection that would be reasonably considered to be embarrassing or a distraction to others. Students will face the following consequences for IPDA:

1. 1st Offense: Student will be confronted and directed to cease.
2. 2nd Offense: Student will be confronted, directed to cease, and parents will be notified.
3. 3rd Offense: Student will be suspended from school for a minimum of 1 day, and parents and student will need to meet with Administrator(s) and/or counselor.

If this type of behavior continues, or if the IPDA is lewd or constitutes sexual conduct, the student could face long-term suspension or expulsion.

F. Specific Rule Items: The following conduct may result in disciplinary action which, in the repeated violations, may result in discipline up to expulsion:

1. Students are not given locker passes, restroom passes or telephone passes to leave a classroom or study hall unless special circumstances arise.
2. Students in the hallway during class time must have a pass with them.
3. Gum, candy, seeds, etc. are not allowed in the school building or classrooms. The pop machine is closed until after school and pop is to be drunk outside.
4. Students are expected to bring all books and necessary materials to class. This includes study halls.
5. Assignments for all classes are due as assigned by the teacher.
6. Students are not to operate the mini-blinds or the windows.
7. Classes are ended by the teacher. Students are not to begin to pack up or leave the class until the dismissal bell has rung or the teacher has dismissed the class.
8. Students are to be in their seats and ready for class on the tardy bell.
9. Special classes such as Industrial Technology, Art, P.E., and computer courses will have other safety or clean-up rules that will be explained to students by that teacher which must be followed.
10. Students are not to bring "nuisance items" to school. A nuisance item is something that is not required for educational purposes and which would cause a distraction to the student or others.

11. Students are to stand back from the entry steps and doors in the mornings before school and at noon before the bell so that others may pass in and out of the entry doors.
12. Snow handling is prohibited.

G. Law Violations

1. Any act of a student which is a basis for expulsion and which the principal or designee knows or suspects is a violation of the Nebraska Criminal Code will be reported to law enforcement as soon as possible. Conduct to be reported for law enforcement referral includes conduct that may constitute a felony, conduct which may constitute a threat to the safety or well-being of students or others in school programs and activities, and conduct that the legal system is better equipped to address than school officials. Conduct that does not need to be reported for law enforcement referral includes typical adolescent behavior that can be addressed by school administrators without the involvement of law enforcement. In making the decision of whether to report, consideration should be given to the student's maturity, mental capacity, and behavioral disorders, where applicable. When appropriate, it shall be the responsibility of the referring administrator to contact the student's parent of the fact that the referral to legal authorities has been or will be made.

The foregoing reporting standards shall be reviewed annually by the school board on or before August 1 of each year, be annually reviewed in collaboration with the County Attorney each year, be distributed to each student and his or her parent or guardian at the beginning of each school year, or at the time of enrollment if during the school year, and shall be posted in conspicuous places in each school during the school year.

2. When a principal or other school official releases a minor student to a peace officer (e.g., police officer, sheriff, and all other persons with similar authority to make arrests) for the purpose of removing the minor from the school premises, the principal or other school official shall take immediate steps to notify the parent, guardian, or responsible relative of the minor regarding the release of the minor to the officer and regarding the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse, in which case the principal or other school official shall provide the peace officer with the address and telephone number of the minor's parents or guardian.

Legal Reference: Neb. Rev. Stat. Sections 79-254 to 79-296

Date of Adoption: November 16, 2020

Extracurricular Activity**Section 1 Extracurricular Activity Philosophy**

Extracurricular activity programs enrich the curriculum of the school by making available a wide variety of activities in which a student can participate. Extracurricular activity programs are considered an integral part of the school's program of education that provide experiences that will help students physically, mentally and emotionally.

The element of competition and winning, though it exists, is controlled to the point it does not determine the nature or success of the program. This is considered to be educationally and psychologically sound because of the training it offers for living in a competitive society. Students are stimulated to want to win and excel, but the principles of good sportsmanship prevail at all times to enhance the educational values of contests. Participation in activities, both as a competitor and as a student spectator, is an integral part of the students' educational experiences. Such participation is a privilege that carries with it responsibilities to the school, team, student body, community and the students themselves. In their play and their conduct, students are representing all of these groups. Such experiences contribute to the knowledge, skill and emotional patterns that they possess, thereby making them better individuals and citizens.

Safety

The District's philosophy is to maintain an activities program which recognizes the importance of the safety of the participants. To ensure safety, participants are required to become fully familiar with the dangers and safety measures established for the activity in which they participate, to adhere to all safety instructions for the activity in which they participate, to inform their coach or sponsor when they are injured or have health problems that require their activities be restricted, and to exercise common-sense.

Warning for Participants and Parents

The purpose of this warning is to bring your attention to the existence of potential dangers associated with athletic injuries. Participation in any intramural or athletic activity may involve injury of some type. The severity of such injury can range from minor cuts, bruises, sprains and muscle strains to more serious injuries to the body's bones, joints, ligaments, tendons, or muscles, to catastrophic injuries to the head, neck and spinal cord. On rare occasions, injuries can be so severe as to result in total disability, paralysis or death. Even with appropriate coaching, appropriate safety instruction, appropriate protective equipment and strict observance of the rules, injuries are still a possibility.

Section 2 Extracurricular Activity Code of Conduct

Purpose of the Code of Conduct. Participation in extracurricular activities is a privilege. The privilege carries with it responsibilities to the school, team, student body, and the community.

Participants are not only representing themselves, but also their school and community in all of their actions. Others judge our school on the student participants' conduct and attitudes, and how they contribute to our school spirit and community image.

The student participants' performance and devotion to high ideals and values make their school and community proud. Consequently, participation is dependent upon adherence to this Code of Conduct and the school district's policies, procedures and rules.

Scope of the Code of Conduct.

Activities Subject to the Code of Conduct: The Code of Conduct applies to all extracurricular activities. Extracurricular activities means student activities or organizations which are supervised or administered by the school district which do not count toward graduation or grade advancement and in which participation is not otherwise required by the school.

Extracurricular activities include but are not limited to: all sports, cheerleading, dance team, Pep Club, Pep Band, vocal, band, speech and drama, One-Act, FBLA, FCCLA, Spanish Club, Art Club, Student Council, Student Advisory Board, National Honor Society, and other school sponsored organizations and activities. The Code of Conduct also applies to participation in school sponsored activities such as school dances and royalty for such activities.

A participant means a student who participates in, has participated in, or will participate in an extracurricular activity.

When: The Code of Conduct rules apply to conduct which occurs at any time during the school year, and also includes the time frame which begins with the official starting day of the fall sport season established by the NSAA and extends to the last day of the spring sport season established by the NSAA, whether or not the student is a participant in an activity at the time of such conduct.

The rules also apply when a student is participating or scheduled to participate in an extracurricular activity that is held outside the school year or the NSAA season. For example, if an FBLA or FCCLA student plans to participate in a conference in July and commits a Code of Conduct infraction in June, the student may be suspended from participating in the conference. Conduct during the summer months may also affect a student's participation under the team selection and playing time guidelines.

Where: The Code of Conduct rules apply regardless of whether the conduct occurs on or off school grounds. If the conduct occurs on school grounds, at a school function or event, or in a school vehicle, the student may also be subject to further discipline under the general student code of conduct. A student who is suspended or expelled from school shall not be permitted to participate in activities during the period of the suspension or expulsion, and may also receive an extended activity suspension.

Grounds for Extracurricular Activity Discipline. Students who participate in extracurricular activities are expected to demonstrate cooperation, patience, pride, character, self respect, self-discipline, teamwork, sportsmanship, and respect for authority. The following conduct rules have been determined by the Board of Education to be reasonably necessary to aid students, further school purposes, and prevent interference with the educational process. Such conduct constitutes grounds for suspension from participation in extracurricular activities and grounds for other restrictions or disciplinary measures related to extracurricular activity participation:

1. Willfully disobeying any reasonable written or oral request of a school staff member, or the voicing of disrespect to those in authority.
2. Use of violence, force, coercion, threat, intimidation, bullying, harassment or similar conduct in a manner that constitutes a substantial interference with school or extracurricular activity purposes or making any communication that a reasonable person would interpret as a serious expression of an intent to harm or cause injury to another.
3. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property, repeated damage or theft involving property or setting or attempting to set a fire of any magnitude.
4. Causing or attempting to cause personal injury to any person, including a school employee, school volunteer, or student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect another person shall not constitute a violation.
5. Threatening or intimidating any student for the purpose of, or with the intent of, obtaining money or anything of value from a student or making a threat which causes or may be expected to cause a disruption to school operations.
6. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (including personal safety or security devices, such as tasers, mace and pepper spray, unless a District administrator gives prior approval) or that has the appearance of a weapon, or bringing or possessing any explosive device, including fireworks, on school grounds or at a school function or event, or in a manner that is unlawful or contrary to school activity rules.
7. Engaging in selling, using, possessing or dispensing of alcohol, tobacco, narcotics, drugs, controlled substance, or an inhalant; being under the influence of any of the above; possession of drug paraphernalia, or the selling, using, possessing, or dispensing of an imitation controlled substance as defined in section 28-401 of the Nebraska statutes, or material represented to be alcohol, narcotics, drugs, a controlled substance or inhalant. Tobacco means any tobacco product (including but not limited to cigarettes, cigars, and chewing tobacco), vapor products (such as e-cigarettes), electronic nicotine delivery systems, alternative nicotine products, tobacco product look-alikes, and products intended to replicate tobacco products either by appearance or effect. Use of a controlled substance in the manner prescribed for the student by the student's physician is not a violation. The term "under the influence" has a less strict meaning than it does under criminal law; for school purposes, the term means any level of

- impairment and includes even the odor of alcohol or illegal substances on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant.
8. Public indecency.
 9. Sexual assault or attempting to sexually assault any person. Engaging in sexual conduct, even if consensual, on school grounds or at a school function or event.
 10. Engaging in any activity forbidden by law which constitutes a danger to other students, interferes with school purposes or an extracurricular activity, or reflects a lack of high ideals.
 11. Repeated violation of any of the school rules.
 12. Truancy or failure to attend assigned classes or assigned activities; or tardiness to school, assigned classes or assigned activities.
 13. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to a school employee, school volunteer, or student. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, national origin, or religion.
 14. Dressing or grooming in a manner which is dangerous to the student's health and safety or a danger to the health and safety of others or repeated violations of dress and grooming standards; dressing, grooming, or engaging in speech that is lewd or indecent, vulgar or plainly offensive; dressing, grooming, or engaging in speech that school officials reasonably conclude will materially and substantially disrupt the work and discipline of the school or of an extracurricular activity; dressing, grooming, or engaging in speech that a reasonable observer would interpret as advocating illegal drug use.
 15. Willfully violating the behavioral expectations for those students riding [Name] Public Schools buses or vehicles used for activity purposes.
 16. Failure to report for the activity at the beginning of the season. Reporting for one activity may count as reporting on time if there is a change in activity within the season approved by the coach or the supervisor.
 17. Failure to participate in regularly scheduled classes on the day of an extracurricular activity or event.
 18. Failure to attend scheduled practices and meetings. If circumstances arise to prevent the participant's attendance, the validity of the reason will be determined by the coach or sponsor. Every reasonable effort should be made to notify the coach or sponsor prior to any missed practice or meeting.
 19. All other reasonable rules or regulations adopted by the coach or sponsor of an extracurricular activity shall be followed, provided that participants shall be advised by the coach or sponsor of such rules and regulations in writing.
 20. Failure to comply with any rule established by the Nebraska School Activities Association, including, but not limited to, the rules relating to eligibility.

All terms used in the Code of Conduct have a less strict meaning than under criminal law and are subject to reasonable interpretation by school officials.

Drug and Alcohol Violations.

Meaning of Terms.

Use or consume includes any level of consumption or use. Use of a controlled substance in the manner prescribed for the student by the student's physician is not a violation.

Under the influence means any level of impairment and includes even the odor of alcohol on the breath or person of a student, or the odor of an illicit drug on the student. Also, it includes being impaired by reason of the abuse of any material used as a stimulant.

Possession includes having control of the substance and also includes being in the same area where the substance is present and no responsible adult present and responsible for the substance. Possession includes situations where, for example:

- (1) Alcohol is in a vehicle in which the student is present. The student is considered to be in possession if the student is aware that the alcohol is in the vehicle, even though the student has not touched or consumed the alcohol; and
- (2) Alcohol is present at a party attended by the student. The student is considered to be in possession if the student is aware that alcohol is at the party and fails to immediately leave the party, even though the student has not touched or consumed the alcohol.

In these situations, a violation would not exist if the alcohol is in the control of a parent or guardian or other responsible adult (age 21 or older) such that students are not allowed to access the alcohol. A violation would also not exist if the student did not know or have a reasonable basis to know that alcohol would be present, and the student leaves the location where the alcohol is present as soon the student could safely do so. (Students are expected to leave immediately, but are not to do so in a manner that would endanger them. For example, you are not to leave in a car being driven by a person who has been drinking just to get away from the alcohol party immediately when there is no other way to get home. Instead, you should call for a safe ride home and, while waiting, clearly distance yourself from the alcohol).

Consequences.

Students may be suspended from practices or participation in interscholastic competition or participation in co-curricular activities for violations of the Code of Conduct. The period of suspension or other discipline for such offenses shall be determined by the school administration.

The disciplinary consequence will be determined based on consideration of the seriousness of the offense, any prior violations, the student's compliance with the self-reporting obligations, the student's level of cooperation and willingness to resolve the matter, and the student's demonstration of a commitment to not commit future violations.

Because of the significance of drug and alcohol violations on the student participants, other students and the school, the following consequences are established for such violations:

Drugs and Alcohol.

An activity participant who violates the drug or alcohol rules (other than steroids) shall be prohibited from participating in any extracurricular activity for the following minimum periods:

1. First Violation: 45 days.
2. Second or Any Subsequent Offense: One calendar year.
3. Reduction for Self-Reporting: If the student has self-reported, the first violation shall be reduced to 21 days for the first violation. A commensurate reduction (approximately one-half, as determined by the administration) for a second or subsequent violation shall be given for self-reporting.
4. Reduction for Participation in Chemical Dependency Program: If the student and parents agree to participate in a school-approved program for chemical dependency, the consequence will be reduced to only the next activity in which the student was to participate (including at least one contest) in the case of a first violation, and to a commensurate reduction (approximately 80%, as determined by the administration, for a second or subsequent violation).
The program must be administered by a certified alcohol and drug abuse counselor and be approved by the school authorities. The student will need to successfully complete the approved chemical dependency program. Proof of successful completion of program must be submitted in writing to the Activities Director. Failure to participate and successfully complete the approved chemical dependency program may cause the participating student to be suspended from extracurricular activities for one calendar year. All costs associated with the program are to be borne by the student/parent or guardian.
5. More Serious Violations: In the event of more serious drug or alcohol violations, such as students engaging in use of especially serious drug offenses (cocaine, meth, etc.) or procuring alcohol for minors, the consequence of the violation is not limited by the foregoing, and may be established in the good discretion of the administration.

Steroid Offenses. A student who possesses, dispenses, delivers, or administers anabolic steroids shall be prohibited from participating in any extracurricular activity for the following minimum periods:

1. First Violation: 30 consecutive days.
2. Second or Any Subsequent Offense: One calendar year.

When Suspensions Begin. All suspensions begin with the next scheduled activity in which the student is a participant, after the determination by school officials of the sanction to be imposed; provided that the school officials shall have the discretion to establish a time period for the suspension that makes the suspension have a real consequence for the student. During a suspension, participants may be required or permitted to practice at the sole discretion of the coach or activity sponsor. Suspensions in the Spring will be carried over to the Fall when the suspension has not been fully served or when determined appropriate for the suspension to have a real consequence for the student.

Letters and Post-Season Honors. A student who commits a Code of Conduct violation is:

1. Eligible to letter, provided the student meets the criteria of the coach or sponsor.
2. Not eligible to receive honors during the sport or activity in which they are participating at the time of the offense and/or in sports or activities in which they have been suspended due to a code violation. The coach/sponsor, with the Athletic Director's approval, may make an exception where the student has self-reported or otherwise demonstrated excellence in character allowing for such honors.

Self-Reporting. A student who violates the Code of Conduct must self-report. The self-report must be made to: the principal, athletic director, or the head coach or sponsor of an activity in which the student participates. The student's parent or guardian may initiate the self-reporting process, but the student will be later required to give a written statement of the self-report. The self-report must be made the earlier of: (1) before the end of the next school day after the conduct occurred and (2) before participation in an extracurricular or co-curricular activity.

In making a self-report, the student must identify the events that took place, what conduct the student engaged in, and any witnesses to the student's conduct, and will be required to put this information in a written statement. In the event the student has received a criminal citation, charge, or ticket, and proclaims innocence of a violation, the student will be required to self-report such offense and provide information as to why they should be found innocent, not as it relates to the criminal offense, but as it relates to the Code of Conduct.

All students are expected to be honest and forthright with school officials. In the event the coach or activity sponsor or any school administrator asks a student participant for information pertaining to compliance (or lack of compliance) by the student or other student participants with the Code of Conduct or eligibility conditions for participation in activities, the student is expected to fully, completely, and honestly provide the information. Students may be disciplined for a failure to be honest and forthright.

Determining a Violation Has Occurred. A violation of the Code of Conduct will be determined to have occurred based on any of the following criteria:

1. When a student is cited by law enforcement and school officials have a reasonable basis for determining that grounds for the issuance of the citation exist.
2. When a student is convicted of a criminal offense. Conviction includes, without limitation, a plea of no contest and an adjudication of delinquency by the juvenile court.
3. When a student admits to violating one of the standards of the Code of Conduct.
4. When a student is accused by another person of violating one of the standards of the Code of Conduct and school officials determine that such information is reliable.
5. When school officials otherwise find sufficient evidence to support a determination that a violation has occurred.

Procedures for Extracurricular Discipline. The following procedures are established for suspensions from participation in extracurricular activities:

1. Investigation. The school official(s) considering the suspension will conduct a reasonable investigation of the facts and circumstances and determine whether the suspension will help the student or other students, further school purposes, or prevent an interference with a school purpose.
2. Meeting. Prior to commencement of the suspension, the school official considering the suspension or their designee will provide the student an opportunity to give the student's side of the story. The meeting for this purpose may be held in person or via a telephone conference.
 - a. The student will be given oral or written notice of what the student is accused of having done, an explanation of the evidence the school has, and the opportunity to explain the student's version. Detail is not required where the activity participant has made a self-report or otherwise admits the conduct. Names of informants may be kept confidential where determined to be appropriate.
 - b. The suspension may be imposed prior to the meeting if the meeting can not reasonably be held before the suspension is to begin. In that case the meeting will occur as soon as reasonably practicable. The student is responsible for cooperating in the scheduling of the meeting.
3. Notice Letter. Within two school days (two business days if school is not in session), or such additional time as is reasonably necessary following the suspension, the Athletic Director or the Athletic Director's designee will send a written statement to the student and the student's parents or guardian. The statement will describe the student's conduct violation and the discipline imposed. The student and parents or guardian will be informed of the opportunity to request a hearing.
4. Informal Hearing Before Superintendent. The student or student's parent/guardian may request an informal hearing before the Superintendent. The Superintendent may designate the Athletic Director or another administrator not responsible for the suspension decision as the Superintendent's designee to conduct the hearing and make a decision.
 - a. A form to request such a hearing must be signed by the parent or guardian. A form will be provided with the notice letter or otherwise be made available by request from the Principal's office.
 - b. The request for a hearing must be received by the Superintendent's office within five days of receipt of the notice letter.
 - c. If a hearing is requested:
 - i. The hearing will be held within ten calendar days of receipt of the request; subject to extension for good cause as determined by the Superintendent or the Superintendent's designee.
 - ii. The Superintendent or the Superintendent's designee will notify the participants of the time and place of the hearing a reasonable time in advance to allow preparation for the hearing.

- iii. Upon conclusion of the hearing, a written decision will be rendered within five school days (ten calendar days if school is not in session). The written decision will be mailed or otherwise delivered to the participant, parents or guardian.
 - iv. A record of the hearing (copies of documents provided at the hearing and a tape recording or other recordation of the informal hearing) will be kept by the school if requested sufficiently in advance of the hearing by the parent/guardian.
5. No Stay of Penalty. There will be no stay of the penalty imposed pending completion of the due process procedures
 6. Opportunity for Informal Resolution. These due process procedures do not prevent the student or parent/guardian from discussing and settling the matter with the appropriate school officials at any stage.

Section 3 Attendance

Student participants are expected to meet the following attendance expectations:

1. Attend school regularly. Students who have “excessive absences” as determined under the school’s attendance policy are ineligible to participate in extracurricular activity contests or performances. Students who have four or more unexcused absences in the semester of participation will be ineligible to participate in extracurricular activity contests or performances.
2. Be on time for all scheduled practices, contests and departure for contests. In the event a participant is unable to attend a practice or contests the participant should contact the coach or sponsor in advance.
3. On the day of a contest, performance or other activity, be in attendance for the full day. A student who is not in attendance the full day is ineligible for the contest, performance, or activity.

Exceptions may be made for extenuating circumstances, such as doctor/dentist appointments or family emergencies. The exception must be approved by the Principal or Athletic Director.

Every attempt should be made to be in attendance the day of a contest. Sleeping in to rest up for the game will not be considered an extenuating circumstance, nor will going home ill and then returning to play in the contest later that day.

Section 4 Academic Standards

Participation in extracurricular school activities is encouraged and desirable for all students. At the same time, the primary mission and responsibility for each student is to establish a firm academic foundation. A student participating in extracurricular school activities must show

evidence of sincere effort towards scholastic achievement. To be eligible for participation in extracurricular activities, students must:

1. Be enrolled in at least 25 credit hours in the semester of participation.
2. Maintain passing grades in all courses. A student who is not passing one or more classes at progress reporting times will be ineligible to participate in extracurricular activity contests or performances if the grade remains below passing one week after progress reporting time. The student will remain ineligible until the student is passing all classes.
3. Maintain an overall "C" average to participate in extracurricular activities, except school dances.
4. Academic requirements do not apply to:
 - (A) Instructional field trips which are a part of the scheduled course learning experience; or
 - (B) Activities or events which are a part of the student's grade requirements.

Legal Reference: Neb. Rev. Stat. Sections 79-254 to 79-296

Date of Adoption: November 16, 2020

Anti-discrimination, Anti-harassment, and Anti-retaliation

A. Elimination of Discrimination.

The Morrill Public School District hereby gives this statement of compliance and intends to comply with all state and federal laws prohibiting discrimination. This school district intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination.

The Morrill Public School District does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

The compliance coordinator is:

Name and/or Title: Mrs. Stacy Rodriguez / Human Resource Officer
Address: 508 Jefferson Ave, Morrill, NE 69358
Telephone No.: 308-247-3414

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Department of Education (OCR), please contact OCR at One Petticoat Lane, 1010 Walnut Street, 3rd Floor, Suite 320, Kansas City, Missouri 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or ocr.kansascity@ed.gov.

B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.

1. Purpose:

The Morrill Public School District is committed to offering employment and educational opportunity to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination, harassment and retaliation of any kind by District employees, including, co-workers, non-employees (such as volunteers), third parties, and others is strictly prohibited and will not be tolerated.

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

- a. Conduct that is sufficiently severe or pervasive to create an intimidating, hostile, or abusive educational or work environment, or

- b. Requiring an individual to endure the offensive conduct as a condition of continued employment or educational programs or activities, including the receipt of aids, benefits, and services.

Educational programs and activities include all academic, educational, extracurricular, athletic, and other programs of the school, whether those programs take place in a school's facilities, on a school bus, at a class or training program sponsored by the school at another location, or elsewhere.

Discriminatory harassment because of a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, may include, but is not limited to:

- a. Name-calling,
- b. Teasing or taunting,
- c. Insults, slurs, or derogatory names or remarks,
- d. Demeaning jokes,
- e. Inappropriate gestures,
- f. Graffiti or inappropriate written or electronic material,
- g. Visual displays, such as cartoons, posters, or electronic images,
- h. Threats or intimidating or hostile conduct,
- i. Physical acts of aggression, assault, or violence, or
- j. Criminal offenses

The following examples are additional or more specific examples of conduct that may constitute sexual harassment:

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or
- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

If the District knows or reasonably should know about possible harassment, including violence, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred (see section entitled "Grievance Procedures," below), and take appropriate interim measures, if necessary. If

the District determines that unlawful harassment occurred, the District will take prompt and effective action to eliminate the harassment, prevent its recurrence, and remedy its effects, if appropriate. If harassment or violence that occurs off school property creates a hostile environment at school, the District will follow this policy and grievance procedure, within the scope of its authority.

All District employees are expected to take prompt and appropriate actions to report and prevent discrimination, harassment, and retaliation by others. Employees who witness or become aware of possible discrimination, including harassment and retaliation, must immediately report the conduct to his or her supervisor or the compliance coordinator designated to handle complaints of discrimination (designated compliance coordinator).

2. Anti-retaliation:

The District prohibits retaliation, intimidation, threats, coercion, or discrimination against any person for opposing discrimination, including harassment, or for participating in the District's discrimination complaint process or making a complaint, testifying, assisting, or participating in any manner, in an investigation, proceeding, or hearing. Retaliation is a form of discrimination.

The District will take immediate steps to stop retaliation and prevent its recurrence against the alleged victim and any person associated with the alleged victim. These steps will include, but are not limited to, notifying students, employees, and others, that they are protected from retaliation, ensuring that they know how to report future complaints, and initiating follow-up contact with the complainant to determine if any additional acts of discrimination, harassment, or retaliation have occurred. If retaliation occurs, the District will take prompt and strong responsive action, including possible discipline, including expulsion or termination, if applicable.

3. Grievance (or Complaint) Procedures:

Employees or students should initially report all instances of discrimination, harassment or retaliation to their immediate supervisor or teacher or to the compliance coordinator designated to handle complaints of discrimination (designated coordinator). If the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student may report the alleged discrimination, harassment or retaliation ("discrimination") to the designated coordinator, or in the case of students, to another staff person (such as a counselor or principal).

Other individuals may report alleged discrimination to the designated coordinator. If the designated coordinator is the person alleged to have committed the discriminatory act, then the complaint should be submitted to the Superintendent for assignment. A discrimination complaint form is attached to this grievance procedure and is available in the office of each District building, on the District's website, and from the designated coordinators.

Under no circumstances will a person filing a complaint or grievance involving discrimination be retaliated against for filing the complaint or grievance.

i. Level 1 (Investigation and Findings):

Once the District receives a grievance, complaint or report alleging discrimination, harassment, or retaliation, or becomes aware of possible discriminatory conduct, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred. If necessary, the District will take immediate, interim action or measures to protect the alleged victim and prevent further potential discrimination, harassment, or retaliation during the pending investigation. The alleged victim will be notified of his or her options to avoid contact with the alleged harasser, such as changing a class or prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation. The District will minimize any burden on the alleged victim when taking interim measures to protect the alleged victim.

The District will promptly investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The District will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this grievance procedure. If the allegation(s) involve possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The District will aim to complete its investigation within **ten (10) working days** after receiving a complaint or report, unless extenuating circumstances exist. Extenuating circumstances may include the unavailability of witnesses due to illness or incapacitation, or additional time needed because of the complexity of the investigation, the need for outside experts to evaluate the evidence (such as forensic evidence), or multiple complainants or victims. If extenuating circumstances exist, the extended timeframe to complete the investigation will **not exceed ten (10) additional working days without the consent of the complainant, unless the alleged victim agrees to a longer timeline.** Periodic status updates will be given to the parties, when appropriate.

The District's investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

- d. A review of the evidence using a “preponderance of the evidence” standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

The designated compliance coordinator (or designated investigator) will complete an investigative report, which will include:

- a. A summary of the facts,
- b. Findings regarding whether discrimination, harassment or other inappropriate conduct occurred, and
- c. If a finding is made that discrimination, harassment or other inappropriate conduct occurred, the recommended remedy or remedies necessary to eliminate discrimination, harassment or other inappropriate conduct.

If someone other than the designated compliance coordinator conducted the investigation, the compliance coordinator will review, approve, and sign the investigative report. The District will ensure that prompt, appropriate, and effective remedies are provided if a finding of discrimination, harassment, or retaliation is made. The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings.

The District will send concurrently to the parties written notification of the decision (findings and any remedy) regarding the complaint within **one (1) working day** after the investigation is completed. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 11232g; 34 C.F.R. Part 99, permits the District to disclose relevant information to a student who was discriminated against or harassed.

ii. Level 2 (Appeal to the Superintendent):

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **five (5) working days** after receiving the decision. The Superintendent will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary, and issue a written determination about the appeal **within ten (10) working days** after receiving the appeal. The party who filed the appeal will be sent the Superintendent’s determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

iii. Level 3 (Appeal to the Board):

If the party is not satisfied with the Superintendent’s determination, he or she may file an appeal in writing with the Board of Education **within five (5) working days** after receiving the Superintendent’s determination. The Board of Education will review the appeal, the Superintendent’s determination, the investigative documentation and decision, and allow the party to address the Board at a Board meeting to present his or her appeal. The party will be allowed to address the Board at the Board’s next regularly scheduled Board meeting (unless the Board receives the appeal within one week of the next regularly scheduled Board meeting) or at a time and date agreed to by the Board,

designated compliance officer and the party. The Board will issue a written determination about the appeal **within thirty (30) days** after the party addresses the Board. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

4. Confidentiality:

The identity of the complainant will be kept confidential to the extent permitted by state and federal law. The District will notify the complainant of the anti-retaliation provisions of applicable laws and that the District will take steps to prevent retaliation and will take prompt and strong responsive actions if retaliation occurs.

If a complainant requests confidentiality or asks that the complaint not be pursued, the District will take all reasonable steps to investigate and respond to the complaint consistent with the request for confidentiality or the request not to pursue an investigation, as long as doing so does not prevent the District from responding effectively to the harassment and preventing harassment of other students. If a complainant insists that his or her name or other identifiable information not be disclosed to the alleged perpetrator, the District will inform the complainant that its ability to respond may be limited. Even if the District cannot take disciplinary action against the alleged harasser, the District will pursue other steps to limit the effects of the alleged harassment and prevent its recurrence, if warranted,

5. Training:

The District will ensure that relevant District employees, including but not limited to officials, administrators, teachers, substitute teachers, counselors, nurses and other health personnel, coaches, assistant coaches, paraprofessionals, aides, bus drivers, and school law enforcement officers, are adequately trained so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate District officials or employees.

6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

- a. Coordinating efforts to comply with anti-discrimination, anti-harassment, and anti-retaliation laws and regulations.
- b. Coordinating and implementing training for students and employees pertaining to anti-discrimination, anti-harassment and anti-retaliation laws and regulations, including the training areas listed above.
- c. Investigating complaints of discrimination (unless the coordinator designates other trained individuals to investigate).
- d. Monitoring substantiated complaints or reports of discrimination, as needed (and with the assistance of other District employees, if necessary), to ensure discrimination or harassment does not recur, and that retaliation conduct does not occur or recur.
- e. Overseeing discrimination complaints, including identifying and addressing any patterns or systemic problems, and reporting such patterns or systemic problems to the Superintendent and the Board of Education.

- f. Communicating regularly with the District's law enforcement unit investigating cases and providing current information to them pertaining to anti-discrimination, anti-harassment, and anti-retaliation standards and compliance requirements.
- g. Reviewing all evidence in harassment or violence cases brought before the District's disciplinary committee or administrator to determine whether the complainants are entitled to a remedy under anti-discrimination laws and regulations that was not available in the disciplinary process.
- h. Ensuring that investigations address whether other students or employees may have been subjected to discrimination, including harassment and retaliation.
- i. Determining whether District employees with knowledge of allegations of discrimination, including harassment and retaliation, failed to carry out their duties in reporting the allegations to the designated compliance coordinator and responding to the allegations.
- j. Recommending changes to this policy and grievance procedure.
- k. Performing other duties as assigned.

The designated compliance coordinators will not have other job responsibilities that may create a conflict of interest with their coordinator responsibilities.

7. Preventive Measures:

The District will publish and widely distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats, including prominently displaying the notice on the District's website and posting the notice at each building in the District. The District also will designate an employee to coordinate compliance with anti-discrimination laws (see Designated Compliance Coordinator section, above, for further information on compliance coordinator), and widely publish and disseminate this grievance procedure, including prominently posting it on the District's website, at each building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community. The District will provide training to employees and students at the beginning of each academic year in the areas (B.6.a-g) identified in the Training section, above.

The District also may distribute specific harassment and violence materials (such as sexual violence), including a summary of the District's anti-discrimination, anti-harassment, and anti-retaliation policy and grievance procedure, and a list of victim resources, during events such as school assemblies and back to school nights, if recent incidents or allegations warrant additional education to the school community.

Date of Adoption: November 16, 2020



Complaint Form
Discrimination, Harassment or Retaliation

The Morrill Public School District does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. This complaint form is to be used when a person has a complaint related to discrimination, harassment or retaliation on such bases in regard to employment or the programs and activities of the school district.

Refer to Board Policy 4003 and/or 5401 for the particulars of the complaint and grievance process. You may attach additional materials to this form if needed.

The applicable coordinator may be contacted if you have questions about filling out this complaint form:

Name and/or Title: Mrs. Stacy Rodriguez / Human Resource Officer
 Address: 508 Jefferson Ave, Morrill, NE 69358
 Telephone No.: 308-247-3414

Name: _____ Date: _____

(1) Description of the complaint: _____

(2) Names of any witnesses to the matter being complained about: _____

(3) Identify and attach any document supporting the complaint: _____

(4) Confidentiality: I do / do not give consent to my identity being shared with the person(s) against whom I am complaining. If I do not give consent, I understand that the investigation may be hindered, but that the District will nonetheless investigate and take prompt and effective action to remediate the concerns I have raised, if appropriate.

(5) Relief requested (what I want done in response to this complaint): _____

The undersigned states: The facts in this complaint are true to the best of my knowledge, information and belief. I give permission for an investigation to be made into this complaint. I understand that the District will take steps to prevent me being retaliated against for filing this complaint, that I am to notify the District if any such retaliation occurs, and that the District will take prompt and strong responsive action if retaliation occurs.

Signature: _____

Received by: _____

Date: _____



Search and Seizures

When it is determined based on searches that a person has violated a Board policy, administrative regulation, building rule, student conduct rule or personnel expectation, or the law, the person shall be subject to appropriate disciplinary action and a report to law enforcement may be made.

Student lockers, desks and other such property are owned by the school. The school exercises exclusive control over school property. Students should not expect privacy regarding items placed in or on school property because school property is subject to search at any time by school officials. Periodic, random searches of student lockers may be conducted in the discretion of the administration.

The following procedures will be used for conducting searches:

1. School officials may conduct a search if there is a reasonable basis to believe that the search will uncover evidence of a crime or rule violation. The search must be conducted in a reasonable manner under the circumstances.
2. Random searches of student lockers, desks, and other similar school property provided for use by students may be conducted in the discretion of the administration.
3. Drug or alcohol tests may be conducted on students based on reasonable suspicion.
4. Drug or alcohol tests may be conducted on a random basis for students participating in extracurricular activities, provided that: a) the student gave consent for testing in advance (attendance at or participation in the extracurricular activity may be withheld in the absence of consent), b) the testing actually be random, c) that the testing procedures limit any intrusion on student privacy, and provide for an appropriate level of confidentiality and accuracy, and d) that the response to positive tests take into consideration student safety and compliance with laws related to reporting and releasing students to law enforcement.
5. School officials may search offices and storage devices provided to or used by employees where permitted by law, such as where reasonable grounds exist for suspecting that a search will turn up evidence that the employee has committed work-related misconduct, or that a search is necessary for a non-investigatory work-related purpose, such as to retrieve a file.
6. Searches of the District's computer system may be conducted in the discretion of the administration at any time.

The following procedures will be used for the removal of personal property:

1. Illegal items or other items reasonably determined to be a threat to the safety of others or a threat to educational purposes may be seized by school officials. Any illegal drugs, firearm or dangerous weapon shall be confiscated and delivered to law enforcement as soon as practicable. A personal safety or security device (such as a taser, mace or pepper spray) not previously approved by the Administration constitutes a "dangerous weapon."

2. Items which have been or are reasonably expected to be used to disrupt or interfere with the educational process may be removed from student possession.

The District is not responsible for the security or safety of personal property which employees, students, or other building users may bring to school.

Legal Reference: Neb. Rev. Stat. Sec. 28-1204.04 (firearms)

Date of Adoption: November 16, 2020

Safe Pupil Transportation Plan**Morrill Public Schools Safe Pupil Transportation Plan**

This Safe Pupil Transportation Plan sets forth the District's plan for providing safe transportation to students being transported in vehicles on regular routes assigned through the district transportation plan.

1. **Weapons.** Vehicles shall not transport any items, animals, materials, weapons or look-a-like weapons, explosive devices or bomb-related materials or equipment which could endanger the lives, health, or safety of the children, other passengers, and the driver. Look-a-like weapons associated with a school-sponsored or approved activity may be transported with written permission of an administrator of the District. Personal safety or security devices (such as tasers, mace or pepper spray) may only be transported with the prior approval of an administrator of the District. If possible, these items should be secured and not visible or accessible to students while in the vehicle.

Upon becoming aware of a weapon aboard a vehicle, the driver will make every attempt to:

- A. Contact dispatch and notify them of the situation *if possible*. If not possible, the driver will make every attempt to contact from a cell phone (after parking on a shoulder or otherwise not moving) or from the nearest safe haven location. Examples of a safe haven include, but are not limited to, any school building site, emergency service station (law enforcement or fire department), community service agency, etc.
- B. Pull vehicle over to safe and secure area.
- C. Confiscate weapon (if doing so does not jeopardize student or driver safety).
- D. Give description of weapon and participating parties to dispatch.
- E. Dispatch will immediately notify appropriate law enforcement agencies and school administration.

2. **Pupil behavior.** Students are expected to follow student conduct rules while in a vehicle. The pupil transportation driver is responsible for controlling behavior which affects safety and for reporting rule violations to school administration. In the event a student violates Board policy regarding student conduct standards or otherwise engages in behavior that jeopardizes safety, the driver will make every attempt to:

- A. First seek to resolve incident through discussion with the student(s) involved.
- B. Contact dispatch and notify them of situation *if possible*. If not possible, the driver will make every attempt to telephone dispatch from a cellular telephone or from the nearest safe haven location.
- C. Activate emergency flashers.
- D. Bring vehicle to a safe stop. Seek to resolve the incident, using physical force only as necessary to protect students or yourself.
- E. Report and document discipline problems to the school administrator. Use a Bus Conduct Report/Incident Form, if available.

3. **Terrorist threats.** A person commits a terroristic threat if the person threatens to commit a crime of violence with the intent to terrorize another or with the intent of causing evacuation of a building, place of assembly or the vehicle or in reckless disregard of the risk of causing such terror or evacuation. Upon becoming aware of a terroristic threat relating to a pupil transportation vehicle, the driver will make every attempt to:
 - A. Contact dispatch and notify them of situation *if possible*. If not possible, the driver will make every attempt to telephone dispatch from a cell phone or from the nearest safe haven location.
 - B. Make every attempt to keep passengers calm (this may mean complying with the terrorist).
 - C. Dispatch will immediately notify appropriate law enforcement agencies and school administration.
 - D. Driver should wait for instructions from dispatch *if possible*.

4. **Severe weather.** Upon becoming aware of severe weather while aboard a pupil transportation vehicle, the driver will make every attempt to:
 - A. Contact dispatch and notify them of situation *if possible*. If not possible, the driver will make every attempt to telephone dispatch from a cellular telephone or from the nearest safe haven location.
 - B. Return to the school if less than five minutes away and follow the directions of the school administrator.
 - C. If more than five minutes away from school, go to the nearest school and follow the directions of the school administrator.
 - D. If more than five minutes away from the nearest school or there is immediate danger, get to the nearest basement or underground shelter with all students.
 - E. If there is no shelter and there is immediate danger the driver and passengers are to follow evacuation procedures and get everyone off the vehicle into the nearest ditch or culvert at least 100 feet away from the vehicle.

5. **Hazardous materials and Unattended Items.** Upon becoming aware of a hazardous material aboard a pupil transportation vehicle, the driver will make every attempt to:
 - A. Contact dispatch and notify them of situation *if possible*. If not possible, the driver will make every attempt to telephone dispatch from a cellular telephone or from the nearest safe haven location.
 - B. Pull vehicle over to safe and secure area.
 - C. Give description of hazardous materials in question to dispatch.
 - D. Dispatch will immediately notify appropriate law enforcement and school administration.
 - E. Driver should wait for instructions from dispatch *if possible*.

In the event an unattended item is discovered on or near the vehicle, the driver will seek to determine who the item belongs to and whether the item could be hazardous to the safety of those in the vehicle. Any unattended item that would break or could cause

injury if tossed about the inside of the vehicle when involved in an accident shall be secured. If it is determined that the item is not hazardous and need not be secured, the driver will not allow the item to distract the driver's attention to the task of operating the vehicle.

6. **Medical emergencies.** Upon becoming aware of a medical emergency aboard a vehicle, the driver will make every attempt to:
 - A. Contact dispatch and notify them of situation *if possible*. If not possible, the driver will make every attempt to telephone dispatch from a cell phone or from the nearest safe haven location.
 - B. Dispatch will immediately notify appropriate medical agencies and school administration.
 - C. Driver should follow instructions from dispatch, school officials, and parents when such information can be obtained quickly enough. If not available, follow emergency first aid procedures.
 - D. *Only if necessary*, the driver should move passengers only enough to get them out of danger of traffic or fire. If moved, the driver and aide are to keep them where placed until a medical agency arrives, unless a parent has taken charge of their child.
 - E. Driver should try to keep student passengers as calm as possible.

7. **Procedures in the event of mechanical breakdowns of the vehicle.** Upon becoming aware of a mechanical breakdown aboard a vehicle, the driver will make every attempt to:
 - A. Pull vehicle over to safe and secure area *if possible*.
 - B. Contact dispatch and notify them of situation *if possible*. If not possible, the driver will make every attempt to telephone dispatch from a cellular telephone or from the nearest safe haven location.
 - C. Activate emergency flashers and place warning flares/reflectors in accordance with safety guidelines, if not in secure area.
 - D. Driver should try to keep student passengers as calm as possible.
 - E. Dispatch will arrange for assistance and a relief vehicle *if needed*.

8. **Procedures in the event the drop-off location is uncertain or appears unsafe to leave students.** In the event the drop-off location is uncertain or appears unsafe to leave students, the driver will make every attempt to:
 - A. Contact or otherwise communicate with dispatch to notify them of the situation *if possible*.
 - B. Release children only if an adult responsible for the children is present. If not, keep children who are to be released in the vehicle, continue with route, and return children who were to be released to the school.
 - C. Dispatch will notify appropriate law enforcement agencies and school administration if appropriate given the circumstances.

9. **Documentation under Safe Pupil Transportation Plan.** Each pupil transportation driver is required to complete and submit to the school administration a bus conduct report or incident report involving the pupil transportation vehicle operated by the driver or any pupils transported in it. Documentation is to include the occurrence of any of the following events: weapons, student behavior which affects safety, terroristic threats, severe weather, hazardous materials, or medical emergencies. Documentation of such events shall be completed and submitted as soon as practicable after the incident.
10. **Transportation of Unsafe Items.** Drivers shall not permit pupil transportation vehicles to transport any items, animals, materials, weapons or look-a-like weapons or equipment which in any way would endanger the lives, health or safety of the children or other passengers and the driver. Look-a-like weapons associated with a school sponsored or approved activity may be transported only with written permission of a school administrator. Personal safety or security devices (such as tasers, mace or pepper spray) may only be transported with the prior approval of an administrator of the District. Any items that would break or could produce injury if tossed about inside the pupil transportation vehicle when involved in an accident or sudden stop shall be secured.
11. **Supplemental Information.** A copy of this plan shall be placed in each pupil transportation vehicle, kept at each school building, and made available upon request. Supplemental information with respect to operational and procedural guidelines used to administer this plan can be found in the District's safety and security plan adopted pursuant to 92 NAC10 and in the Nebraska Department of Education Pupil Transportation Guide.
12. **Vehicle drivers of small vehicles on activity trips.** The District will provide drivers of small vehicles with instruction on and guidance for emergency evacuation procedures, first aid, and emergency equipment. Drivers of small vehicles are generally expected to follow this Plan in the event of an emergency evacuation. The District's director of transportation may provide additional guidance for drivers of small vehicles to increase student safety.
13. **Student Instruction.** At least twice during each school year, each pupil who is transported in a school vehicle shall be instructed in safe riding practices and participate in emergency evacuation drills.
14. **Driver Capacity.** To confirm a driver has the ability to conduct daily tasks and emergency evacuations, drivers must: (a) pass a prescribed physical examination administered by a Certified Medical Examiner at least every two years and provide the employer with a copy of the medical certificate; (b) pass a transportation screening every year; (c) participate in required in-service training which includes emergency evacuation training; and (d) if required, to have a Commercial Driver's License (CDL) to operate the vehicle, participate in the drug and alcohol testing program as required by federal law. Should a driver have a medical concern throughout the year, the Superintendent or Superintendent's designee will work with the driver to confirm a drivers' ability to conduct the daily tasks and emergency evacuations prior to transporting students.

Legal Reference: Neb. Rev. Stat. Sec. 79-318, 79-602, 79-607 and 79-608
Title 92, Nebraska Administrative Code, Chapters 91 and 92

Date of Adoption: November 16, 2020



Classroom Environment

At all times, teachers are expected to organize, maintain and ensure that their classroom is in a safe, orderly and clean condition for student learning. Classrooms should be free from distractions (such as inappropriate or unprofessional posters or other displays) and other apparatus that may cause student health problems (such as essential oils and/or essential oil diffusers). Teachers who are uncertain as to whether their classroom meets this requirement are encouraged to consult with their building principal in a proactive manner.

Date of Adoption: November 16, 2020



InstructionCeremonies, Observances, and the Pledge of Allegiance

Appropriate patriotic exercises suitable to the occasion shall be held under the direction of the Superintendent on George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day, or on the day or week preceding or following such holiday, if the school is in session. In addition, appropriate exercises may be held for Flag Day and State Fire Day.

The flags of the United States of America and the State of Nebraska shall be prominently displayed on the school grounds on each day such school is in session. All flag displays shall be in accordance with the standards prescribed for the display of the flag of the United States of America.

Each of the District's schools shall establish a period of time during the school day, when a majority of the students are scheduled to be present, during which time students will be led in the recitation of the Pledge of Allegiance in the presence of the flag of the United States of America. Student participation in the recitation of the Pledge of Allegiance shall be voluntary. Students not participating in the recitation of the Pledge of Allegiance shall be permitted to silently stand or remain seated but shall be required to respect the rights of those students electing to participate.

Legal Reference: Neb. Rev. Stat. Sections 79-705; 79-707, 79-708, 79-724; and NDE Rule 10
70 Federal Register 55507 (Constitution Day)

Date of Adoption: November 16, 2020



Concussions: Return to Learn Protocol

Students who sustain a concussion and return to school may need informal or formal accommodations, modifications of curriculum, and monitoring by medical or academic staff until the student is fully recovered.

The school administration of [Name] Public Schools adopts the NDE Guidance entitled “Bridging the Gap from Concussion to the Classroom,” (2nd Edition)¹ and accompanying Appendix,² as its return to learn protocol, with the recognition that each student who has sustained a concussion will require an individualized response.

Any student, parent or guardian who suspects that the student sustained a concussion must immediately inform the student’s coach or building administrator. If a student is suspected of having a concussion, the student may not be permitted to participate or practice in any school-sponsored activity.

The District encourages full cooperation and support from both students and parents in each student’s return to learn protocol.

Date of Adoption: November 16, 2020

¹ <https://cdn.education.ne.gov/wp-content/uploads/2019/08/Return-to-Learn-Bridging-the-Gap-7.31.2019.pdf>

² <http://www.education.ne.gov/sped/birsst/Concussion%20Appendix%20final%20February%202014.pdf>.



Equal Opportunity: Instruction Program

The school district pledges itself to avoid discriminatory actions, and seeks to foster good human and educational relations which help to attain:

1. Equal rights and opportunities for students and employees in the school community.
2. Equal opportunity for all students to participate in the instructional program of the schools.
3. Continual study and development of curricula toward improving human relations and understanding and appreciating cultural differences.
4. Frequent training opportunities for improving staff responsiveness to educational and social needs.
5. Opportunities in educational programs which are broadly available to pupils which are not solely based upon sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

Date of Adoption: November 16, 2020



Design-Build Under the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Sec. 13-2901 et seq.

1. **Introduction:** The School District is authorized to enter into Design-Build Contracts for School District construction projects by adhering to the procedures set forth in the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901 et seq. (the “Act”). Pursuant to the Act, the Board of Education hereby adopts the following policies for entering into a Design-Build Contract and the general terms of such contract.

2. **Terms Defined:**

A. “Design-Build Contract” means a contract developed under the terms and conditions of this policy which is subject to qualification-based selection between the School District and a Design-Builder to furnish (a) architectural, engineering, and related design services for a construction project pursuant to the Act, and (b) labor, materials, supplies, equipment, and construction services for a construction project pursuant to the Act.

B. “Design-Builder” means the legal entity which proposes to enter into a Design-Build Contract pursuant to the Act and this policy.

C. “Letter of Interest” means a statement indicating interest to enter into a Design-Build Contract for a project pursuant to the Act and this policy.

D. “Performance-Criteria Developer” means any person licensed or any organization issued a certificate of authorization to practice architecture or engineering pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Sections 81-3401 et seq., who is selected by the School District to assist the School District in the development of Construction Project Performance Criteria, Requests for Proposals, evaluation of Proposals, evaluation of the construction under a Design-Build Contract to determine adherence to the Project Performance Criteria, and any additional services requested by the School District to represent its interests in relation to a construction project.

E. “Project Performance Criteria” means the performance requirements of the construction project suitable to allow the Design-Builder to make a Proposal. Performance requirements include the following, if required by the construction project: capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm water retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the construction project.

F. “Proposal” means an offer in response to a Request for Proposals by a Design-Builder to enter into a Design-Build Contract for a School District construction project pursuant to the Act and this policy.

G. “Qualification-Based Selection Process” means a process of selecting a Design-Builder based first on the qualifications of the Design-Builder and then on the Design-Builder’s proposed approach to the design and construction of the School District construction project.

H. “Request for Letters of Interest” means the documentation or publication by which the School District solicits Letters of Interest.

I. “Request for Proposals” means the documentation by which the School District solicits Design-Builder Proposals.

3. ***Board Selection of Design-Build Method and Process and Direction to Prepare Request for Proposals:*** The Board of Education of the School District shall adopt a resolution to select the Design-Build under the Act as the method and process of construction delivery of the specific project and authorize and direct the School District Administration in conjunction with the Performance-Criteria Developer retained for the specific project to prepare a Request for Proposals in accordance with the Act and this policy. The resolution shall require the affirmative vote of at least two-thirds (2/3rds) of the Board of Education.

4. ***Procedures for Selecting and Hiring a Performance-Criteria Developer:*** Prior to proceeding with any School District construction project using the Design-Builder method under the Act, the School District shall retain the services of a Performance-Criteria Developer under the following procedures:

A. In the event that the estimated fee for the professional services of a Performance-Criteria Developer is less than Forty Thousand Dollars (\$40,000), the School District shall informally solicit proposals or statements of qualifications from persons licensed or organizations issued a certificate of authorization to practice architecture or engineering pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., and select a Performance-Criteria Developer that, in the sole opinion of the School District, is best suited to the specific School District construction project. The School District shall negotiate and enter into a written Performance-Criteria Developer contract with the selected person/firm.

B. In the event that the estimated fee for the professional services of a Performance-Criteria Developer exceeds Forty Thousand Dollars (\$40,000), the School District shall select a Performance-Criteria Developer based on the following procedures, which are to be consistent with the Nebraska Consultants’ Competitive Negotiation Act, Neb. Rev. Stat. Section 81-1700 et seq.

(1) Public notice of a request for qualifications for the position of Performance-Criteria Developer shall be given in a manner consistent with School District policy. In addition, known persons and/or firms engaged in the lawful practice of their profession who desire to provide professional services will be encouraged to submit a proposal or statement of qualifications.

(2) Proposals or statements of qualifications shall be objectively evaluated and discussions with qualified persons/firms shall be conducted regarding the person's/firm's qualifications, approach to the project, and ability to furnish the services of performance-criteria developer. If necessary, person(s)/firm(s) may be asked to provide public presentations.

(3) Qualified persons/firms shall be ranked in order of preference after considering such factors as (i) the ability of professional personnel, (ii) past performance, (iii) willingness to meet time and budget requirements, (iv) location, recent, current and projected workloads of the persons/firms, and (v) the volume of work previously awarded to the person/firm.

(4) The School District shall attempt to negotiate a Performance-Criteria Developer contract with the highest ranked qualified person/firm and may enter into a Performance-Criteria Developer contract after negotiations. If the School District is unable to negotiate a satisfactory contract with the highest ranked person/firm, the [Name] Public School District may terminate negotiations with that person/firm. The [Name] Public School District may then undertake negotiations with the second highest ranked person/firm and may enter into a performance-criteria developer contract after negotiations. If the Board of Education is unable to negotiate a satisfactory contract with the second highest ranked person/firm, the Board may undertake negotiations with the third highest ranked person/firm, if any, and may enter into a performance-criteria developer contract after negotiations.

C. The procedures in subparagraphs A and B above shall include the requirement that the Performance-Criteria Developer (a) is a person licensed or an organization issued a certificate of authorization to practice architecture or engineering in the State of Nebraska pursuant to the Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., (b) is ineligible to be included as a provider of any services in a Proposal as a Design-Builder for the construction project on which it has acted as Performance-Criteria Developer, and (c) is not employed by or does not have a financial or other interest in a Design-Builder who will submit a Proposal.

D. The Procedure shall also provide that the Performance-Criteria Developer shall assist the School District in the development of project Performance Criteria, Letters of Interest, Requests for Proposals, evaluation of the Proposals, evaluation of design and construction under the Design-Build Contract to determine adherence to the Performance Criteria, and any additional services requested by the School District to represent its interests in relation to the construction project.

5. ***Procedures for the Preparation and Content of Request for Letters of Interest and Procedures and Standards to be Used to Prequalify Design-Build Candidates:*** The School District shall prepare and issue a Request for Letters of Interest for the position of Design-Builder under the Act and in accordance with this section and shall prequalify Design-Builders on the basis of Letter of Interest responses received from such firms submitted in accordance with this section.

A. The Request for Letters of Interest shall be (a) published in a newspaper of general circulation within the School District at least thirty (30) days prior to the deadline for receiving Letters of Interest and (b) sent by first-class mail to any Design-Builder upon request.

B. The Request for Letters of Interest shall include, at a minimum, a description the School District construction project in sufficient detail to permit a Design-Builder to submit a Letter of Interest, which may include a description of the scope and nature of the construction project, the project site, the schematic design (if any has been prepared), the preliminary project schedule and estimated budget.

C. Letters of Interest shall be reviewed by the School District, in consultation with the Performance-Criteria Developer. The School District will evaluate prospective Design-Builders based on the information submitted to the School District in the Letters of Interest.

D. The School District shall select as prequalified at least three (3) prospective Design-Builders who submitted Letters of Interest; provided that if only two (2) Design-Builders have submitted Letters of Interest, the School District shall select as prequalified at least two (2) prospective Design-Builders. The selected Design-Builders then shall be considered prequalified and eligible to receive a Request for Proposals.

6. ***Procedures for the Preparation and Content of Request for Proposals:*** The School District shall prepare the Request for Proposals for the position of Design-Builder under the Act and in accordance with this section. The Request for Proposals shall be sent only to the prequalified Design-Builders. At least thirty (30) days prior to the deadline for receiving and opening Proposals, notice of the Request for Proposals shall be published in a newspaper of general circulation within the School District and filed with the State Department of Education. The Request for Proposals shall include, at a minimum, the following components:

A. The Notice of the Request for Proposals.

B. An Invitation to submit Proposals. Such invitation shall (1) identify the School District as the project owner, (2) contain the day and hour upon which such Proposals are due and shall be received; (3) that Proposals shall be sealed; (4) that Proposals shall not be opened until expiration of the time allowed for submitting Proposals; and (5) the hour at which such Proposals shall be opened in the presence of the proposers, or representatives of the proposers.

C. These Policies adopted by the School District;

D. A project statement, which contains information about the scope and nature of the project, the project site, the schedule, and the estimated construction budget and other budget parameters.

E. The Project Performance Criteria.

F. Instructions to prospective Design-Builder firms, which shall state that the following requirements, at a minimum, must be contained in any submitted Proposal:

- (1) A description of the Design-Builder's project team and organization of such team;
- (2) Fee proposal, if required by the School District as part of the Request for Proposals;
- (3) A description of the limitations, if any, on expenses to be reimbursed;
- (4) Proof of insurance coverage and bonding required by law and the Construction Manager at Risk Contract;
- (5) A written statement of the Design-Builder's proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals;
- (6) A written acknowledgement that the Design-Builder agrees to the following conditions:
 - (i) an architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;
 - (ii) at the time of the design-build offering, the Design-Builder will furnish to the School District a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
 - (iii) the architect or engineer engaged by the Design-Builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the Design-Builder prior to the completion of the project without the written consent of the School District;
 - (iv) a Design-Builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will (a) comply with the Engineers and Architects Regulation Act by procuring a certificate of authorization to practice architecture or engineering and (b) submit proof of sufficient professional liability insurance; and (c) the rendering of architectural or engineering services by a licensed architect or engineer employed by the Design-Builder will conform to the Engineers and Architects Regulation Act and rules and regulations adopted under the act;

G. Information of pre-Proposal conference, if any required, and attendance requirements at such conference.

H. Proposal procedures, including:

- (1) Questions and clarification or interpretations of the Proposal documents;

- (2) Method of handling addenda to Proposal documents;
- (3) Procedure for modification or withdrawal of Proposals;
- (4) Proposal due date and opening including date, time, location and methods of submittal of Proposals;

I. Evaluation procedure, including the criteria for evaluation of Proposals, the relative weight of each criterion, the interview process, the contract negotiation process and the contract execution process.

J. The proposed Agreement between the School District and the Design-Builder, including General Conditions of the Contract for Construction. Such Agreement may set forth an initial determination of the manner by which the Design-Builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.

K. Payment and performance bonds and guaranteed maximum price bond requirements for the Design-Builder;

L. Insurance requirements, which shall provide that the Design-Builder shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Nebraska such insurance as will protect the Design-Builder from claims which may arise out of or result from the Design-Builder's operations under the contract and for which the Design-Builder may be legally liable, whether such operations be by the Design-Builder or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

M. Special notice requirements, if any, which may include but not be limited to the following:

(1) THIS PROJECT IS BEING CONDUCTED UNDER AND IS SUBJECT TO THE PROVISIONS OF THE POLITICAL SUBDIVISIONS CONSTRUCTION ALTERNATIVES ACT, Neb. Rev. Stat. Sec. 13-2901 et. seq.

(2) This School District is an equal opportunity institution and actively recruits well-qualified and diverse individuals and firms, including women and minorities, for architectural and engineering services and for contractor services. The School District requires that all responders/bidders/proposers for public work provide written assurances, affirm and agree that (a) they are an equal opportunity employer, (b) they actively recruit a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, they will actively continue and implement this policy throughout any awarded public work. The School District or any of its responders/bidders/proposers for public work shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status,

pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

(3) By submitting a Proposal, each proposer agrees to waive any claim it has, or may have, against the School District and the Architects retained by the School District, and their respective employees, arising out of, or in connection with, the administration, evaluation, or recommendation of any Proposal; waiver of any requirements under the Proposal Documents; or the Contract Documents; acceptance or rejection of any Proposals; and award of the Contract.

(4) The School District reserves the right (a) to terminate the Proposal process at any time; (b) to reject any or all Proposals; and (c) to waive formalities and minor irregularities in the Proposals received.

(5) The School District reserves the right to conduct a pre-award survey of any firm under consideration to confirm any of the information furnished by the firm or to require other evidence of managerial, financial, technical and other capabilities, the positive establishment of which is determined by the School District to be necessary for the successful performance of the contract.

(6) The proposing firm's signature on the Proposal is the proposing firm's guarantee that the content of the Proposal has been arrived at without collusion with other eligible prospering firm or firms and without effort to preclude the School District from obtaining the lowest competitive price.

N. Other information, which may include the following:

(1) A description of the general scope of services to be provided by the Design-Builder.

(2) Project financing phase informational services, if any;

(3) Pre-construction phase services including consultation of design, materials and systems, long lead items, contractor availability and recruitment, preliminary project schedule and preliminary cost estimation, and review of construction documents and conduct value engineering assessments with respect to constructability, material and construction techniques and building systems, sequencing of construction, separation or combining of bid packages.

(4) Cost estimation and preliminary guaranteed maximum price submittals to the School District;

(5) Construction administration and supervision services including identification and preparation of bid packages, recruitment and prequalification of prospective proposers for such bid packages, conduct of bid process for each bid package, review of and recommendations to the School District with regard to Proposals submitted, and administration

of construction contracts, day-to-day supervision of the work with a qualified site superintendent and project manager;

7. ***Procedures for Preparing and Submitting Proposals:*** Only Design-Builders prequalified under this policy may submit Proposals. The School District only will accept, consider and evaluate Proposals submitted by prequalified Design-Builders and will not accept, consider or evaluate any Proposals submitted by firms not prequalified. Proposals submitted by interested Design-Builder firms must include all of the elements required by the Request for Proposals. Proposals shall be required to be submitted in the form and method specified in the Request for Proposals, as determined by the School District. All Proposals must be submitted on or before the time and date and at the location specified in the Request for Proposals. All submitted Proposals become the property of the School District. Proposals must also contain the following certification or substantially similar language:

The proposer provides written assurances, affirms and agrees that (a) the proposer is an equal opportunity employer, (b) the proposer actively recruits a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, the proposer will actively continue and implement this policy throughout any awarded public work. The proposers shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status

8. ***Procedures for Evaluating Proposals in Accordance with Neb. Rev. Stat. Sections 13-2908 and 13-2911:*** The School District shall evaluate and rank each Proposal on the basis of best meeting the criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee pursuant to Neb. Rev. Stat. Sec. 13-2911 and this section.

A. Referral to Selection Committee: In evaluating Proposals in accordance with Neb. Rev. Stat. Sec. 13-2908, the School District shall refer the proposals for recommendation to a selection committee.

B. Make-up of Selection Committee: The selection committee shall be a group of at least five (5) persons designated by the School District. Members of the selection committee shall include at least one (1) person from each of the following groups:

- (1) A member or members of the Board of Education;
- (2) A member or members of School District administration and/or staff;
- (3) The Performance-Criteria Developer;
- (4) A person having special expertise relevant to selection of a Construction Manager under the Act; and

(5) A resident of the School District other than an individual included in subdivisions (1) through (4) of this subsection.

C. **Members No Pecuniary Interest:** A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a Design-Builder who has a Proposal being evaluated and shall not be employed by the School District or the Performance-Criteria Developer.

D. **Evaluation Criterion:** The selection committee and the School District shall evaluate Proposals taking into consideration the criteria enumerated in subdivisions (1) through (8) of this subsection, with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

No.	Evaluation Criteria	Maximum Percent Value
1	The financial resources of the Design-Builder to complete the project.	Ten percent (10%) of total points
2	The ability of the proposed personnel of the Design-Builder to perform.	Thirty percent (30%) of total points
3	The character, integrity, reputation, judgment, experience, and efficiency of the Design-Builder.	Thirty percent (30%) of total points
4	The quality of performance on previous projects.	Thirty percent (30%) of total points
5	The ability of the Design-Builder to perform within the time specified.	Thirty percent (30%) of total points
6.	The previous and existing compliance of the Design-Builder with laws relating to the contract.	Ten percent (10%) of total points
7.	OPTIONAL – The ability and resources of the Design-Builder to recruit qualified contractors for the Project, including but not limited to local contractors.	Twenty percent (20%) of total points
8.	OPTIONAL – The Design-Builder’s proposed efforts schedule for the Project.	Twenty percent (20%) of total points
	TOTAL (No more than 100%).	100%

E. **Determination of Evaluation Criteria Percentage Values:** The Board of Education, in the resolution adopted to select the Design-Builder under the Act as the method

and process of construction delivery of the specific project, shall identify and describe the exact percentage of total points for each of the evaluation criteria described above, ensuring that the total percentage does not exceed 100%.

F. Examination of Proposals: Following the opening of the Proposals, the selection committee will examine the Proposals and supporting documentation submitted by all candidates. The evaluation of the Design-Builder for the Project shall be based upon a careful and objective consideration of the Proposals and the ability of each firm submitting a Proposal to perform the services described in the Request for Proposals and the requirements of any federal, state, local laws and regulations and School District policies and regulations that are applicable to the Project.

G. Interviews of Candidates: To further assist the selection committee in evaluating each Proposal to determine which candidate best meets the criteria in the Request for Proposals, the selection committee and the Board of Education may, at either's election, determine to interview such candidate(s).

H. Recommendation of Selection Committee to Board of Education: After examining and evaluating all Proposals and interviewing selected candidate(s), if elected, the selection committee shall rank each Proposal on the basis of best meeting the Proposal evaluation criteria. The selection committee shall make a formal, written recommendation to the Board of Education based on the highest ranking Proposal. The selection committee shall provide to the Board of Education the full rankings.

I. Records of Selection Committee: The selection committee shall keep and maintain permanent records of the selection committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings. The selection committee shall appoint a board member or district employee to keep the minutes of the selection committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the selection committee shall be placed on public file with the central administration office. The records of the selection committee in evaluating Proposals and making recommendations shall be considered public records for purposes of section 84-712.01.

J. Board of Education Action. After receiving the formal recommendation of the Selection Committee, the Board of Education shall examine the Proposals and supporting documentation submitted by all proposing Design-Builder candidates. Each Proposal will be evaluated and ranked by the Board of Education on the basis of best meeting the evaluation criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee.

K. Rejection of Proposals: The School District shall have the right to reject any and all Proposals. The School District may subsequently solicit new Proposals using the same or different project performance criteria.

9. *Procedures for Design-Builder Contract Negotiations:*

A. The School District may only proceed to negotiate and enter into a Design-Build Contract if there are at least two (2) proposals from pre-qualified Design-Builders.

B. Negotiations with Highest Ranked Design-Builder: The School District shall attempt to negotiate a Design-Build Contract with the highest ranked Design-Builder and may enter into a Design-Build Contract after negotiations. The negotiations shall include a final determination of the manner by which the Design-Builder selects a subcontractor.

C. Negotiations with Second Highest Ranked Design-Builder: If the School District is unable to negotiate a satisfactory contract with the highest ranked Design-Builder, the School District may terminate negotiations with that Design-Builder. The School District may then undertake negotiations with the second highest ranked Design-Builder and may enter into a Design-Build Contract after negotiations. If the School District is unable to negotiate a satisfactory contract with the second highest ranked Design-Builder, the School District may undertake negotiations with the third highest ranked Design-Builder, if any, and may enter into a Design-Build Contract after negotiations.

D. Requirement of Execution of Written Contract: No contractual rights shall be created between the Design-Builder and the School District until a written contract has been negotiated, agreed upon, approved by the Board of Education of the School District, and executed by all parties thereto.

E. Filing of Design-Build Contract: The School District shall file a copy of all Design-Build Contract documents with the State Department of Education within thirty (30) days after their full execution. Within thirty (30) days after completion of the project, the Design-Builder shall file a copy of all contract modifications and change orders with the department.

F. Unsuccessful Negotiations with Design-Build Candidates: If the School District is unable to negotiate a satisfactory contract with any of the ranked Design-Builders, the School District may either revise the Request for Proposals and solicit new proposals or cancel the Request for Proposals process.

G. Modification of Design-Build Contract: A Design-Build Contract may be conditioned upon later refinements in scope and price and may permit the School District in agreement with the Design-Builder to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the Request for Proposals.

10. *Procedures for Filing and Acting on Formal Protests Relating to the Solicitation or Execution of the Design-Build Contract:*

A. Protest Relation to Solicitation:

(1) A Design-Builder seeking to protest the policies adopted by the Board of Education pursuant to the Act, and the form or content of the Request for Letters of Interest or the form or content of the Request for Proposals promulgated by the School District, or the notice of the Request for Letters of Interest or the Request for Proposals, or any prequalification or pre-Proposal process or procedures, must file such protest within fourteen (14) calendar days from the date of the publication of the notice of the Letters of Interest or Request for Proposals, as the case may be.

(2) A Design-Builder candidate seeking to protest the Letters of Interest or Proposal opening process used by the School District must file such protest within seven (7) calendar days from the date of the Letters of Interest or Proposal opening, as the case may be.

(3) A Design-Builder candidate seeking to protest the process and procedures used by the selection committee in evaluating and/or ranking the Design-Builder candidates must file such protest within seven (7) calendar days from the date the selection committee makes its recommendation to the Board of Education or the Board of Education's acceptance of the recommendation of the selection committee.

B. Negotiation or Execution of Design-Build Contract: A Design-Builder candidate seeking to protest the process and procedures used by the School District in the negotiation or execution of the Design-Build Contract must file such protest within seven (7) calendar days from the date the Board of Education takes action to approve the Design-Build Contract.

C. Form and Filing of Protests: All protests under this subparagraph shall be filed with the Office of the Superintendent of Schools during normal business hours. Such protest must be in writing and received at or before the close of business on the last day provided for the receipt of such proposals. For purposes of this paragraph the term "received" shall mean the actual in hand receipt of all protests and attendant documents. Facsimile transmittals, e-mail or other electronic or telephonic transmittals shall not be accepted and receipt of protest documents, or change in protest documents, in such manner will not be accepted. Protests shall be public records, and shall not be considered proprietary and confidential.

D. Action on Protests: The Board of Education shall take action on any protest filed pursuant to subparagraph A and B above within Forty-five (45) days of receipt of such protest, and shall provide the decision of the Board of Education in writing to the protesting party.

11. Procedures for the Evaluation of Construction Under the Design-Build Contract by the Performance-Criteria Developer to Determine Adherence to the Performance Criteria: The Performance-Criteria Developer shall be the School District's representative for purposes of evaluating the design and construction under the Design-Build Contract to determine adherence by the Design-Builder to the Project Performance Criteria established for the project. The procedures to be followed by the School District, Performance-Criteria Developer and the Design-Builder for purposes of such evaluation shall be as follows:

A. The Performance-Criteria Developer shall review and evaluate the construction methods and materials, including any shop drawings and submittals, used by the Design-Builder to determine adherence with the Project Performance Criteria.

B. The Performance-Criteria Developer shall be a representative of and shall advise and consult with the School District during the performance of the Design-Build Contract by the Design-Builder. The Performance-Criteria Developer shall have authority to act on behalf of the School District with regard to any issue arising regarding the performance of the Design-Build Contract by the Design-Builder. The Design-Builder shall provide the Performance-Criteria Developer with copies of all construction documents, including, but not limited to, all plans and specifications, shop drawings, requests for information from contractors, and warranties for equipment and materials.

C. The Performance-Criteria Developer, as a representative of the School District shall visit the site at intervals appropriate to the stage of the Design-Build Contractor's operations, when services are needed or necessary, or as otherwise directed by the School District (1) to become familiar with and to keep the School District informed about the progress and quality of the portion of the work completed, (2) to guard the School District against defects and deficiencies in the work, and (3) to determine in general if the work is being performed in a manner establishing that the work, when fully completed, will be in accordance with the performance criteria for the project.

D. The Performance-Criteria Developer shall be responsible for the Performance-Criteria Developer's negligent acts or omissions and those of the Performance-Criteria Developer's personnel providing services, but shall not have control over or charge of and shall not be responsible for acts or omissions of the Design-Builder, subcontractors, or their agents or employees, or of any other persons or entities performing portions of the work.

E. The Performance-Criteria Developer shall at all times have access to the work wherever it is in preparation or progress.

F. The School District shall endeavor to communicate with the Design-Builder through or in conjunction with the Performance-Criteria Developer about matters arising out of or relating to the project.

G. Upon issuance by the Design-Builder of a certificate of substantial completion, the Performance-Criteria Developer shall conduct a final inspection and evaluation of the project to confirm that all components of the work have been completed in accordance with the performance criteria established for the project.

Legal Reference: Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Sec. 13-2901 et seq.; Nebraska Consultants' Competitive Negotiation Act, Neb. Rev. Stat. Sec. 81-1701 et seq.; and Sec. 84-712

Date of Adoption: November 16, 2020

Construction Management at Risk Under the Nebraska Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901, et. seq.

1. **Introduction:** The School District is authorized to enter into Construction Management at Risk Contracts for School District construction projects by adhering to the procedures set forth in the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901 et seq. (the "Act"). Pursuant to the Act, the Board of Education hereby adopts the following policies for entering into a Construction Management at Risk Contract and the general terms of such contract.

2. **Terms Defined:**

A. "Construction Management at Risk Contract" means a contract developed under the terms and conditions of this policy by which a construction manager (a) assumes the legal responsibility to deliver a construction project within a contracted price to the School District, (b) acts as a construction consultant to the School District during the design phase of the project when the School District's architect or engineer designs the project, and (c) is the builder during the construction phase of the project, subject to the School District's bidding requirements established by this policy and other School District policies, and the Construction Management at Risk Contract.

B. "Construction Manager" means the legal entity which proposes to enter into a Construction Management at Risk Contract pursuant to the Act and this policy.

C. "Proposal" means an offer in response to a Request for Proposals by a Construction Manager to enter into a Construction Management at Risk Contract for a School District construction project pursuant to the Act and this policy.

D. "Request for Proposals" means the documentation by which the School District solicits Construction Manager Proposals.

3. **Board Selection of Construction Manager at Risk Method, and Process and Direction to Prepare Request for Proposals:** The Board of Education of the School District shall adopt a resolution to select the Construction Manager under the Act as the method and process of construction delivery of the specific project and authorize and direct the School District Administration in conjunction with the architecture or engineering firm retained for the specific project to prepare a Request for Proposals in accordance with the Act and this policy. The resolution shall require the affirmative vote of at least two-thirds (2/3rds) of the Board of Education.

4. **Duties of Architect and/or Engineer for the Project:** Prior to proceeding with any School District construction project using the Construction Manager method under the Act, the School District shall retain the services of an architect and/or engineer, pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., for such construction project, to provide design services including the preparation of plans, specifications, and estimates, and observe construction. Additionally, such architect and/or engineer services shall include assistance, consultation and participation in preparing the Request for Proposals,

evaluation of Proposals received for the Construction Manager position, and participation on the selection committee for the Construction Manager provided for in the Act and this policy.

5. *Procedures for the Preparation and Content of Request for Proposals:* The School District shall prepare the Request for Proposals for the position of Construction Manager under the Act and in accordance with this section. At least thirty (30) days prior to the deadline for receiving and opening Proposals, notice of the Request for Proposals shall be published in a newspaper of general circulation within the School District and filed with the State Department of Education. The Request for Proposals shall include, at a minimum, the following components:

- A. The Notice of the Request for Proposals.
- B. An Invitation to submit Proposals. Such invitation shall (1) identify the School District as the project owner, (2) contain the day and hour upon which such Proposals are due and shall be received; (3) that Proposals shall be sealed; (4) that Proposals shall not be opened until expiration of the time allowed for submitting Proposals; and (5) the hour at which such Proposals shall be opened in the presence of the proposers, or representatives of the proposers.
- C. These Policies adopted by the School District;
- D. General information about the project which will assist the School District in its selection of the Construction Manager.
- E. A project statement, which contains information about the scope and nature of the project, the project site, the schedule, and the estimated construction budget.
- F. Instructions to prospective Construction Manager firms, which shall state that the following requirements, at a minimum, must be contained in any submitted Proposal:
 - (1) A description of the Construction Manager's project team and organization of such team;
 - (2) Fee proposal, if required by the School District as part of the Request for Proposals;
 - (3) A description of the limitations, if any, on expenses to be reimbursed;
 - (4) Proof of insurance coverage and bonding required by law and the Construction Manager at Risk Contract;
- G. Information of pre-Proposal conference, if any required, and attendance requirements at such conference.
- H. Proposal procedures, including:
 - (1) Questions and clarification or interpretations of the Proposal documents;
 - (2) Method of handling addenda to Proposal documents;

(3) Procedure for modification or withdrawal of Proposals;

(4) Proposal due date and opening including date, time, location and methods of submittal of Proposals;

I. Evaluation procedure, including the criteria for evaluation of Proposals, the relative weight of each criterion, the interview process, the contract negotiation process and the contract execution process.

J. The proposed Agreement between the School District and the Construction Manager, including General Conditions of the Contract for Construction where the Construction Manager is at risk. Such Agreement may set forth an initial determination of the manner by which the construction manager selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.

K. Payment and performance bonds and guaranteed maximum price bond requirements for the Construction Manager;

L. Insurance requirements, which shall provide that the Construction Manager shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Nebraska such insurance as will protect the Construction Manager from claims which may arise out of or result from the Construction Manager's operations under the contract and for which the Construction Manager may be legally liable, whether such operations be by the Construction Manager or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

M. Special notice requirements, if any, which may include but not be limited to the following:

(1) THIS PROJECT IS BEING CONDUCTED UNDER AND IS SUBJECT TO THE PROVISIONS OF THE POLITICAL SUBDIVISIONS CONSTRUCTION ALTERNATIVES ACT, Neb. Rev. Stat. Sec. 13-2901 et. seq.

(2) This School District is an equal opportunity institution and actively recruits well-qualified and diverse individuals and firms, including women and minorities, for architectural and engineering services and for contractor services. The School District requires that all responders/bidders/proposers for public work provide written assurances, affirm and agree that (a) they are an equal opportunity employer, (b) they actively recruit a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, they will actively continue and implement this policy throughout any awarded public work. The School District or any of its responders/bidders/proposers for public work shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

(3) By submitting a Proposal, each proposer agrees to waive any claim it has, or may have, against the School District and the Architects retained by the School District, and their respective employees, arising out of, or in connection with, the administration, evaluation, or recommendation of any Proposal; waiver of any requirements under the Proposal Documents; or the Contract Documents; acceptance or rejection of any Proposals; and award of the Contract.

(4) The School District reserves the right (a) to terminate the Proposal process at any time; (b) to reject any or all Proposals; and (c) to waive formalities and minor irregularities in the Proposals received.

(5) The School District reserves the right to conduct a pre-award survey of any firm under consideration to confirm any of the information furnished by the firm or to require other evidence of managerial, financial, technical and other capabilities, the positive establishment of which is determined by the School District to be necessary for the successful performance of the contract.

(6) The proposing firm's signature on the Proposal is the proposing firm's guarantee that the content of the Proposal has been arrived at without collusion with other eligible prospering firm or firms and without effort to preclude the School District from obtaining the lowest competitive price.

N. Other information, which may include the following:

(1) A description of the general scope of services to be provided by the Construction Manager.

(2) Project financing phase informational services, if any;

(3) Pre-construction phase services including consultation of design, materials and systems, long lead items, contractor availability and recruitment, preliminary project schedule and preliminary cost estimation, and review of construction documents and conduct value engineering assessments with respect to constructability, material and construction techniques and building systems, sequencing of construction, separation or combining of bid packages.

(4) Cost estimation and preliminary guaranteed maximum price submittals to the School District;

(5) Construction administration and supervision services including identification and preparation of bid packages, recruitment and prequalification of prospective proposers for such bid packages, conduct of bid process for each bid package, review of and recommendations to the School District with regard to Proposals submitted, and administration of construction contracts, day-to-day supervision of the work with a qualified site superintendent and project manager;

(6) Preparation and submittal of Guaranteed Maximum Price (GMP) for the project(s).

6. ***Procedures and Standards to be Used to Pre-qualify Construction Manager Candidates:*** The procedures and standards to be used to pre-qualify Construction Managers will be to evaluate prospective Construction Managers based upon the information submitted to the School District in response to the Request for Proposals, and an evaluation of such information by the selection committee based upon the criteria for evaluation of Proposals and the relative weight to be given each criterion.

7. ***Procedures for Preparing and Submitting Proposals:*** Proposals submitted by interested construction management firms must include all of the elements required by the Request for Proposals. Proposals shall be required to be submitted in the form and method specified in the Request for Proposals, as determined by the School District. All Proposals must be submitted on or before the time and date and at the location specified in the Request for Proposals. All submitted Proposals become the property of the School District. Proposals must also contain the following certification or substantially similar language:

The proposer provides written assurances, affirms and agrees that (a) the proposer is an equal opportunity employer, (b) the proposer actively recruits a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, the proposer will actively continue and implement this policy throughout any awarded public work. The proposers shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

8. ***Procedures for Evaluating Proposals in Accordance with Neb. Rev. Stat. Sections 13-2910 and 13-2911:*** The School District shall evaluate and rank each Proposal on the basis of best meeting the criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee pursuant to Neb. Rev. Stat. Section 13-2911 and this section.

A. **Referral to Selection Committee:** In evaluating Proposals in accordance with Neb. Rev. Stat. Section 13-2910, the School District shall refer the Proposals for recommendation to a selection committee.

B. **Make-up of Selection Committee:** The selection committee shall be a group of at least five (5) persons designated by the School District. Members of the selection committee shall include at least one (1) person from each of the following groups:

- (1) A member or members of the Board of Education;
- (2) A member or members of School District administration and/or staff;
- (3) A representative of the School District's architect or engineer;
- (4) A person having special expertise relevant to selection of a Construction Manager under the Act; and

(5) A resident of the School District other than an individual included in subdivisions (1) through (4) of this subsection.

C. **Members No Pecuniary Interest:** A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a Construction Manager who has a Proposal being evaluated and shall not be employed by the School District.

D. **Evaluation Criterion:** The selection committee and the School District shall evaluate Proposals taking into consideration the criteria enumerated in subdivisions (1) through (8) of this subsection, with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

No.	Evaluation Criteria	Maximum Percent Value
1	The financial resources of the Construction Manager to complete the project.	Ten percent (10%) of total points
2	The ability of the proposed personnel of the Construction Manager to perform.	Thirty percent (30%) of total points
3	The character, integrity, reputation, judgment, experience, and efficiency of the Construction Manager.	Thirty percent (30%) of total points
4	The quality of performance on previous projects.	Thirty percent (30%) of total points
5	The ability of the Construction Manager to perform within the time specified.	Thirty percent (30%) of total points
6.	The previous and existing compliance of the Construction Manager with laws relating to the contract.	Ten percent (10%) of total points
7.	OPTIONAL – The ability and resources of the Construction Manager to recruit qualified contractors for the Project, including but not limited to local contractors.	Twenty percent (20%) of total points
8.	OPTIONAL – The Construction Manager’s proposed efforts schedule for the Project.	Twenty percent (20%) of total points
	TOTAL (No more than 100%).	100%

E. **Determination of Evaluation Criteria Percentage Values:** The Board of Education, in the resolution adopted to select the Construction Manager under the Act as the method and process of construction delivery of the specific project, shall identify and describe the exact percentage of total points for each of the evaluation criteria described above, ensuring that the total percentage does not exceed 100%.

F. Examination of Proposals: Following the opening of the Proposals, the selection committee will examine the Proposals and supporting documentation submitted by all candidates. The evaluation of the Construction Manager for the Project shall be based upon a careful and objective consideration of the Proposals and the ability of each firm submitting a Proposal to perform the services described in the Request for Proposals and the requirements of any federal, state, local laws and regulations and School District policies and regulations that are applicable to the Project.

G. Interviews of Candidates: To further assist the selection committee in evaluating each Proposal to determine which candidate best meets the criteria in the Request for Proposals, the selection committee and the Board of Education may, at either's election, determine to interview such candidate(s).

H. Recommendation of Selection Committee to Board of Education: After examining and evaluating all Proposals and interviewing selected candidate(s), if elected, the selection committee shall rank each Proposal on the basis of best meeting the Proposal evaluation criteria. The selection committee shall make a formal, written recommendation to the Board of Education based on the highest ranking Proposal. The selection committee shall provide to the Board of Education the full rankings.

I. Records of Selection Committee: The selection committee shall keep and maintain permanent records of the selection committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings. The selection committee shall appoint a board member or district employee to keep the minutes of the selection committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the selection committee shall be placed on public file with the central administration office. The records of the selection committee in evaluating Proposals and making recommendations shall be considered public records for purposes of section 84-712.01.

J. Board of Education Action. After receiving the formal recommendation of the selection committee, the Board of Education shall examine the Proposals and supporting documentation submitted by all proposing Construction Manager candidates. Each Proposal will be evaluated and ranked by the Board of Education on the basis of best meeting the evaluation criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee.

K. Rejection of Proposals: The School District shall have the right to reject any and all Proposals. The School District may subsequently solicit new Proposals using the same or different project performance criteria.

9. ***Procedures for Construction Manager at Risk Contract Negotiations:***

A. Negotiations with Highest Ranked Construction Manager: The School District shall attempt to negotiate a Construction Management at Risk Contract with the highest ranked Construction Manager and may enter into a Construction Management at Risk Contract after

negotiations. The negotiations shall include a final determination of the manner by which the Construction Manager selects a subcontractor.

B. Negotiations with Second Highest Ranked Construction Manager: If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with the highest ranked Construction Manager, the School District may terminate negotiations with that Construction Manager. The School District may then undertake negotiations with the second highest ranked Construction Manager and may enter into a Construction Management at Risk Contract after negotiations. If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with the second highest ranked Construction Manager, the School District may undertake negotiations with the third highest ranked Construction Manager, if any, and may enter into a Construction Management at Risk Contract after negotiations.

C. Requirement of Execution of Written Contract: No contractual rights shall be created between the Construction Manager and the School District until a written contract has been negotiated, agreed upon, approved by the Board of Education of the School District, and executed by all parties thereto.

D. Filing of Construction Manager at Risk Contract: The School District shall file a copy of all Construction Management at Risk Contract documents with the State Department of Education within thirty (30) days after their full execution. Within thirty (30) days after completion of the project, the Construction Manager shall file a copy of all contract modifications and change orders with the department.

E. Unsuccessful Negotiations with Construction Manager Candidates: If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with any of the ranked Construction Managers, the School District may either revise the Request for Proposals and solicit new Proposals or cancel the Request for Proposals process.

F. Modification of Construction Manager at Risk Contract: A Construction Management at Risk Contract may be conditioned upon later refinements in scope and price and may permit the School District in agreement with the Construction Manager to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the Request for Proposals.

10. ***Procedures for Filing and Acting on Formal Protests Relating to the Solicitation or Execution of the Construction Manager at Risk Contract:***

A. Protest Relation to Solicitation:

(1) A Construction Manager candidate seeking to protest the policies adopted by the Board of Education pursuant to the Act and the form or content of the Request for Proposals promulgated by the School District, or the notice of the Request for Proposals, or any pre-Proposal process or procedures, must file such protest within fourteen (14) calendar days from the date of the publication of the notice of the Request for Proposals.

(2) A Construction Manager candidate seeking to protest the Proposal opening process used by the School District must file such protest within seven (7) calendar days from the date of the Proposal opening.

(3) A Construction Manager candidate seeking to protest the process and procedures used by the selection committee in evaluating and/or ranking the Construction Manager candidates must file such protest within seven (7) calendar days from the date the selection committee makes its recommendation to the Board of Education or the Board of Education's acceptance of the recommendation of the selection committee.

B. Negotiation or Execution of Construction Manager Contract: A Construction Manager candidate seeking to protest the process and procedures used by the School District in the negotiation or execution of the Construction Management at Risk Contract must file such protest within seven (7) calendar days from the date the Board of Education takes action to approve the Construction Management at Risk Contract.

C. Form and Filing of Protests: All protests under this subparagraph shall be filed with the Office of the Superintendent of Schools during normal business hours. Such protest must be in writing and received at or before the close of business on the last day provided for the receipt of such Proposals. For purposes of this paragraph the term "received" shall mean the actual in hand receipt of all protests and attendant documents. Facsimile transmittals, e-mail or other electronic or telephonic transmittals shall not be accepted and receipt of protest documents, or change in protest documents, in such manner will not be accepted. Protests shall be public records, and shall not be considered proprietary and confidential.

D. Action on Protests: The Board of Education shall take action on any protest filed pursuant to subparagraph A and B above within forty-five (45) days of receipt of such protest, and shall provide the decision of the Board of Education in writing to the protesting party.

Legal Reference: Political Subdivisions' Construction Alternatives Act, Neb. Rev. Stat. 13-2901, et. seq.; 81-1701 et seq.; and 84-712

Date of Adoption: November 16, 2020

EMPLOYEE INJURY ON THE JOB

When an employee becomes seriously injured on the job, the building principal shall notify a member of the family, or an individual of close relationship, as soon as the building principal becomes aware of the injury.

If possible, an employee may administer emergency or minor first aid. An injured employee shall be turned over to the care of the employee's family or qualified medical employees as quickly as possible. The school district is not responsible for medical treatment of an injured employee.

It shall be the responsibility of the employee injured on the job to inform their supervisor within one business day of the occurrence. It shall be the responsibility of the employee's immediate supervisor to file an accident report within one business day after the employee reported the injury and notify the building principal.

It shall be the responsibility of the employee to file claims, such as workers' compensation, through the central administration office.

Injury Leave

If a district employee suffers physical injury within the scope of employment by another individual who intentionally, knowingly, or recklessly causes that injury, notification of the supervisor shall be made as described above. If, after investigation of the circumstances of the injury by the administration, and in consultation with the employee's physician, the employee may be granted up to seven calendar days of paid leave for such time as the employee is absent and unable to work as a result of the injury. This injury leave will not count against any other leave available to the employee. The administration's decision regarding injury leave is not subject to appeal.

Legal Reference: Neb. Statute 79-8,106

Cross Reference: 404 Employee Health and Well-Being
 410.02 Certificated Employee Personal Illness Leave
 415.02 Support Staff Personal Illness Leave
 905.06 Accident Reports

Approved _____ Reviewed _____ Revised November 16, 2020

INJURY LEAVE and WORKER'S COMPENSATION

The school district is not responsible for medical treatment of an injured employee. Injured employees who report to a medical facility must notify the hospital or clinic that the injury occurred on the job and complete an employee statement. Injured employees must also present the attending physician with an OSHA required form indicating description of the injury and diagnosis to be completed by the physician. In the event of a life-endangering emergency, it is appropriate to call the ambulance service for emergency aid. Should the employee choose to go to the hospital, the employee is to report directly to the Emergency Room. If the initial treating physician advises further medical treatment by another doctor, or the employee requests to see another physician, a written referral must be made to the second doctor. Any other medical treatment not approved beforehand in writing, may not be payable by Workers' Compensation. The cost of the unauthorized charges will be paid by the employee.

1. Eligibility

The district will participate in Workers' Compensation as required by statute. All employees of the district will be covered by Workers' Compensation regardless of type of assignment, length of assignment, or hours worked per day.

The selected Workers' Compensation plan will provide coverage for medical expenses and wages to the extent required by statute to qualifying employees. Injury leave will be granted only with a doctor's authorization and acceptance of the claim by Workers' Compensation. The amount of Workers' Compensation wage-replacement and sick leave benefits shall not exceed a regular rate of pay.

The Superintendent shall be responsible for developing administrative regulations to implement the Workers' Compensation plan and shall annually review the costs and performance of the plan with the board, making recommendations for changes necessary.

2. Workers' Compensation Procedure

- a) To be eligible for injury leave and subsequent Workers' Compensation benefits, an employee is required to report any job-related injury to the Principal or immediate Supervisor at the time the injury occurs. If the Principal or immediate Supervisor is unavailable, the injury shall be reported to the Superintendent.
- b) The Principal/immediate Supervisor is responsible for completing the following forms within two days of the injury:
 - Supervisor's Accident Investigation Report;
 - Nebraska Workers' Compensation Court – First Report of Alleged Occupational Injury or Illness (NWCC Form 1).
- c) The injured employee is responsible for filling out the following forms within two days of the injury:
 - Injured Employee's Incident Report Form;
 - Employee's Choice or Change of Doctor Form (NWCC Form 50).

Approved _____ Reviewed _____ Revised November 16, 2020

- d) All forms are then filed within 48 hours after the occurrence. The Superintendent or Business Manager will then file all the applicable reports with Nebraska Workers' Compensation.
- e) Penalties may be imposed against the employee for the late reporting of an injury.

3. Duration of Injury Leave Benefit

When an employee receives medical treatment immediately following a job-related injury, that employee will be considered on Injury Leave until the time the physician states the employee can return to duty. A return-to-work authorization from the attending physician must be presented to the injured employee's Supervisor before the employee will be allowed to resume work. Morrill Public Schools will retain employees on an extended leave of absence for work-related disabilities until one of the following situations occur:

- a) The employee is released for full- or light-duty.
- b) The District receives medical evidence as documented under the Workers' Compensation regulations that the employee will be permanently unable to return to work.
- c) The employee directly or indirectly informs the District (by accepting other employment, moving out of town, etc.) that he/she does not intend to return to the District's employ.

4. Compensation While on Injury Leave

When an employee is eligible for Workers' Compensation benefits, Morrill Public Schools will pay the employee's full salary provided all Workers' Compensation benefit payments made to the employee are turned over to the District. If an employee fails to turn over his/her Workers' Compensation payments to the District, the District will deduct accrued leave time until it is exhausted and then the employee will be on leave without pay (LWOP) status. At no time will an employee's paid injury leave benefit from the District exceed 90 calendar days. If, upon expiration of injury leave, the employee is eligible for continued Workers' Compensation checks, the checks will be mailed directly to the employee from the Workers' Compensation Fund.

Under Nebraska law if the disability lasts for less than six (6) weeks, then the Workers' Compensation carrier is not obligated to pay the injured employee for the first seven (7) days the employee is disabled. In the event that the disability continues for six (6) weeks or longer, then the Workers' Compensation carrier is required to pay the employee for the first seven (7) days of disability. The Worker's Compensation carrier is only obligated to pay an employee that is temporarily totally disabled two-thirds of the employee's average weekly wage.

5. Leave Time

Employees who are receiving full pay from the District and turning over the benefit pay from Workers' Compensation will not be required to use any of their accrued leave time. This paid time will be considered Injury Leave.

6. Return to Work – Light Duty

A temporary disabled employee shall return to limited duty, or revised duties and responsibilities, if such are available, and if the employee is determined physically and mentally able to return to limited duty by the employee's treating physician. The employee may be assigned to any duties as long as he/she is able to do so, and as long as he/she continues to receive injury payment.

7. Return to Work

Upon being fully released to return to work by the employee's treating physician, the employee will be restored to the same position the employee held when the leave commenced, or will be placed in an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

8. Failure to Return to Work

Failure of an employee to report to the job at the end of the injury leave will be considered a voluntary resignation unless earned leave is available or leave without pay has been authorized.

9. Status Pending Workers' Compensation Eligibility

In the event there is a likelihood that the Employee's injury is not work related, and there would be no liability to Morrill Public Schools or its Workers' Compensation carrier, then the Superintendent shall rule that, pending a determination by the Nebraska Workers' Compensation Court, the employee be carried on earned leave time, (i.e., Leave for Certified Staff; Sick, Vacation, etc. for Classified Staff) to the extent such leave has been accrued/earned, and then leave-without-pay status with written approval of the Superintendent. As an alternative, the employee may request to be placed in leave-without-pay status during the period pending Workers' Compensation determination. In the event the Workers' Compensation Court decides in favor of the employee, all benefits will be restored in accordance with policy.

Cross Reference: 404 Employee Health and Well-Being
 410.02 Certificated Employee Personal Illness Leave
 415.02 Support Staff Personal Illness Leave
 905.06 Accident Reports

SCHOOL CLOSURE UNDER EXTRAORDINARY CIRCUMSTANCES

In extreme or extraordinary circumstances the district may close one or more buildings to protect the health, safety and welfare of staff and students. In a case of epidemic sickness or other circumstances forcing prolonged closure the district may utilize agreements, procedures, government directives or other measures to pay staff for such time as the school or schools shall be closed to ensure staff continuity.

Legal Reference: Neb. Statute 79-8,106

Every report of alleged violations of this policy that can be interpreted at the outset to fall within the protections of laws against discrimination shall be handled as a joint, concurrent investigation into all allegations and coordinated with the full participation of the Compliance Officer and Title IX Coordinator. If, in the course of an ongoing investigation of this policy, potential issues of discrimination are identified, the Title IX Coordinator shall be promptly notified, and the investigation shall be conducted jointly and concurrently to address the issues of alleged discrimination as well as the incidents of alleged violations of this policy.

This policy shall be included in future employee, student and volunteer handbooks.

ADDRESSING BARRIERS TO ATTENDANCE

Regular attendance by the students at school is essential for students to obtain the maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary absence. Students shall attend school unless excused by the principal of their attendance center. This policy, developed and annually reviewed in collaboration with the county attorney for the district's principal office location, is an attempt to address the barriers to student attendance. This policy shall include a provision indicating how the district and the county attorney will handle cases in which excessive absences are due to illness and shall state the circumstances and number of absences or hourly equivalent upon which the school shall render all services to address barriers to attendance.

Any superintendent, principal, teacher, or member of the school board who knows of any violation of the state school attendance laws (79-201) shall report that violation to the school attendance officer within 3 days.

The superintendent shall designate an attendance officer. The attendance officer will immediately investigate the report of any child who may be in violation of the state's compulsory attendance statutes.

If any student has exceeded the number of unexcused absences as defined in the student handbook, the school shall render all services to address barriers to attendance. These services shall include the following:

1. Verbal or written communication by school officials with the person or persons who have legal or actual charge or control of any child; and
2. A meeting or meetings between the school attendance officer, school social worker, a school administrator or designee, the person who has legal or actual control of the child, and the student (when appropriate) to address the barriers to attendance. The result of the meeting or meetings shall be to develop a collaborative plan to reduce barriers identified to improve regular attendance. The plan shall consider, but not be limited to:
 - (i) Illness related to physical, mental, or behavioral health of the child;
 - (ii) Educational counseling;
 - (iii) Educational evaluation;
 - (iv) Referral to community agencies for economic services;
 - (v) Family or individual counseling; and
 - (vi) Assisting the family in working with other community services.

Approved _____ Reviewed _____ Revised November 16, 2020

The school may report to the county attorney of the county in which the person resides when the school has documented the efforts it has made as required by statutes, that the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and that the child has been absent more than twenty days per year. The school shall notify the child's family in writing prior to referring the child to the county attorney. Illness that makes attendance impossible or impracticable shall not be the basis for referral to the county attorney.

Students are subject to disciplinary action for excessive absenteeism including suspension and expulsion. It shall be within the discretion of the principal to determine, in light of the circumstances, whether a student may make up work missed because of excessive absenteeism. Disciplinary action for students receiving special education services will be assigned in accordance with the goals and objectives of the student's Individualized Education Program.

The superintendent shall report to the Commissioner of Education as directed by the commissioner regarding the number of and reason for any long-term suspension, expulsion, or excessive absenteeism of a student; referral of a student to the office of the county attorney for excessive absenteeism; or contacting of law enforcement officials other than school resource officers by the district relative to a student enrolled in the district. The superintendent shall report annually to the Commissioner the required data for the number of students who have dropped out of school.

It shall be the responsibility of the superintendent to implement this policy. The implementation may include regulations indicating the disciplinary action to be taken for excessive absenteeism.

Legal Reference:	Neb. Statute 79-208 and 209 NDE Rule 10.012.01B
Cross Reference:	411.03 Attendance Officer 505 Student Discipline 506 Student Activities 507 Student Records



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of Morrill Public Schools on the School District's student membership and attendance reporting for the Nebraska Department of Education NSSRS attendance reporting. The School District is responsible for the student membership information of Morrill Public Schools as of August 31, 2020. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.

We found no exceptions as a result of the procedures.

- 2) We determined that the School District was following its policies and procedures for collecting student census data.

We found no exceptions as a result of the procedures.

- 3) Attendance at the School District is collected at least daily and calculated to the nearest tenth of a day.

We found no exceptions as a result of the procedures.

- 4) The School District maintains a cumulative attendance and membership record for each student.

We found no exceptions as a result of the procedures.

- 5) The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

We found no exceptions as a result of the procedures.

- 6) We sampled a number of students from the School District's attendance records for the year ended August 31, 2020 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.

We found no exceptions as a result of the procedures.

- 7) We traced the totals reported by the School District on its quarterly Student Summary Attendance report to the School District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2020.

This step, although still listed in Rule 1, is not required to be completed due to the Nebraska Department of Education's new online attendance capturing system through the State's Advisor program.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of Morrill Public Schools as of August 31, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020

**MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2020
AND
ACCOUNTANT'S OPINION THEREON**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District as of August 31, 2020, and the respective changes in modified cash-basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis and budgetary comparison information on pages 3-7 and 27-35 and the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Management's discussion and analysis on pages 3-7, the budgetary comparison information presented on pages 27-35, and the supplemental schedules listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rauner & Associates P.C." in a cursive style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020

Morrill Public Schools

Joe Sherwood: Superintendent



MORRILL PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2020. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Morrill Public Schools.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual governmental fund is reported as separate columns in the fund financial statements.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activities Fund is a fiduciary fund.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

- On the government-wide financial statements:
 - The School District's total net position, as compared to the prior fiscal year, increased by \$80,242.
 - During the year, the School District's disbursements were \$80,242 less than the \$7,098,359 in current receipts.
- On the fund financial statements:
 - Ending fund balance increased from \$1,957,479 in fiscal year 2018-19 to \$2,037,721 in fiscal year 2019-20, an increase of \$80,242 or 4.10%.
 - In the General Fund, unassigned funds decreased from \$1,272,054 in fiscal year 2018-19 to \$1,105,980 in fiscal year 2019-20, a decrease of \$166,074 or 13.05%.
 - Total General Fund revenues were \$536,843 greater than budgeted. Total General Fund expenditures were \$249,299 less than budgeted.
 - The School District's General Fund disbursements in fiscal year 2019-20 increased from the prior year disbursements by \$637,406, or 10.92%.
 - The certified taxable value for the School District decreased 0.19% from the 2018-19 certified value.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,037,721 on August 31, 2020. This was an increase of 4.10% from the prior year due to receipts surpassing disbursements by \$80,242.

Statement of District's Net Position

	2020	2019	% Change
Assets			
Current Assets	\$ 2,037,721	\$ 1,957,479	4.10%
Total Assets	<u>\$ 2,037,721</u>	<u>\$ 1,957,479</u>	4.10%
Net Position			
Restricted	\$ 469,248	\$ 408,904	14.76%
Unrestricted	1,568,473	1,548,575	1.28%
Total Net Position	<u>\$ 2,037,721</u>	<u>\$ 1,957,479</u>	4.10%

Changes in the District's Net Position

	2020	2019	% Change
Receipts			
Program Receipts	\$ 908,909	\$ 654,810	38.80%
General Receipts:			
Property Taxes	3,946,428	3,985,631	-0.98%
State Aid	1,570,438	1,338,850	17.30%
Other Local, County, & State Receipts	672,584	681,923	-1.37%
Total Receipts	<u>7,098,359</u>	<u>6,661,214</u>	6.56%
Disbursements			
Instructional, & Support Services	4,362,975	3,907,806	11.65%
Administrative & Business Services	795,380	763,127	4.23%
Operation & Maintenance	527,213	544,395	-3.16%
Pupil Transportation	266,547	193,796	37.54%
Other	375,802	393,780	-4.57%
School Nutrition	268,083	168,769	58.85%
Federal Programs	422,117	313,969	34.45%
Total Disbursements	<u>7,018,117</u>	<u>6,285,642</u>	11.65%
Increase/Decrease in Net Position	80,242	375,572	-78.63%
Beginning Net Position	1,957,479	1,581,907	23.74%
Ending Net Position	<u>\$ 2,037,721</u>	<u>\$ 1,957,479</u>	4.10%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$80,242. The increase in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2019	Receipts	Disbursements	Transfers	Ending Balance 8/31/2020	Change in Fund Balance
General	\$ 1,272,054	\$ 6,307,756	\$ 6,168,830	\$ (305,000)	1,105,980	\$ (166,074)
Employee Benefit	9,732	32,889	31,451	-	11,170	1,438
School Nutrition	7,652	276,193	268,083	-	15,762	8,110
Depreciation	259,137	42,291	170,867	305,000	435,561	176,424
QCPU Fund	159,687	204,030	143,698	-	220,019	60,332
Special Building	249,217	235,200	235,188	-	249,229	12
Total	<u>\$ 1,957,479</u>	<u>\$ 7,098,359</u>	<u>\$ 7,018,117</u>	<u>\$ -</u>	<u>\$ 2,037,721</u>	<u>\$ 80,242</u>

The largest single source of receipts for the School District is property tax. In 2018-19, the School District's assessed valuation was \$386,950,722. In 2019-20, it decreased by \$736,062 or 0.19% to \$386,214,660.

The following table shows the property tax rates, by fund, for fiscal years 2018-19 and 2019-20, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2019-20 would be \$1,102.

Fund	2018-19 Levy	2019-20 Levy	Levy Change	Percentage Change
General	0.990000	0.990000	-	0.00%
Special Building	0.060000	0.060000	-	0.00%
QCPUF	0.052000	0.052000	-	0.00%
Total Levy	1.102000	1.102000	-	0.00%

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2018-19 was \$1,338,850 and in 2019-20, it increased by \$231,588 (17.30%) to \$1,570,438.

	Year Ended 8/31/2019	% of Total	Year Ended 8/31/2020	% of Total
Receipts				
Property Tax	\$ 3,541,262	58.78%	\$ 3,511,948	55.68%
State Aid	1,338,850	22.22%	1,570,438	24.90%
Federal Receipts	286,808	4.76%	286,249	4.54%
Other Local, County, State, Receipts	857,848	14.24%	939,121	14.89%
Total Receipts	\$ 6,024,768	100.00%	\$ 6,307,756	100.00%
Disbursements				
Instruction & Instructional Support	\$ 3,883,728	66.54%	\$ 4,331,524	66.91%
Administration & Business Services	763,127	13.08%	795,380	12.29%
Operation & Maintenance	432,736	7.41%	426,129	6.58%
Transportation	193,796	3.32%	164,536	2.54%
Other	41,354	0.71%	29,144	0.45%
Federal Programs	313,969	5.38%	422,117	6.52%
Transfers	207,714	3.56%	305,000	4.71%
Total Disbursements	\$ 5,836,424	100.00%	\$ 6,473,830	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2019-20 fiscal year, the School District's General Fund Cash Position decreased by \$166,074. The following table provides a detailed picture of the change in cash position:

	2019-20 Budget	Year-End Actual	Difference
09/1/2019 Actual Beginning Balance	\$ 1,242,343	\$ 1,272,054	\$ 29,711
Receipts			
Property Taxes	3,785,290	3,511,948	(273,342)
State Aid	1,570,438	1,570,438	-
Other Local	187,960	338,259	150,299
County	32,000	23,581	(8,419)
Special Education	90,000	171,591	81,591
Other State	29,000	388,129	359,129
Federal Programs	76,225	286,249	210,024
Nonrevenue	-	17,561	17,561
Total Receipts	5,770,913	6,307,756	536,843
Expenditures	6,723,129	6,473,830	(249,299)
08/31/2020 Ending Balance	\$ 290,127	\$ 1,105,980	\$ 815,853

As detailed in the table, total receipts were \$536,843 over budget, and the budget of expenditures was under-spent by \$249,299.

DEBT ADMINISTRATION

At year-end, the School District had \$2,414,277 in outstanding debt, consisting of leases and bonds.

	Balance 9/1/2019	Increases	Retirements	Balance 8/31/2020
Loader Tractor	\$ -	\$ 13,242	\$ -	\$ 13,242
Interactive Technology Boards	-	46,150	-	46,150
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,347,000	-	96,000	1,251,000
Limited Tax Building Improvement Bonds, Series 2014B	163,000	-	26,000	137,000
Lease-Purchase Daycare Facility	1,155,508	-	188,623	966,885
Totals	\$ 2,665,508	\$ 59,392	\$ 310,623	\$ 2,414,277

OTHER INFORMATION

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Morrill Public Schools, 508 Jefferson Ave, Morrill, NE 69358. Our telephone number is (308) 247-3414, our fax number is (308) 347-2196, and our email address is stacy.rodriquez@mpslions.org.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2020

	<u>Governmental Activities</u>
	<u>2020</u>
ASSETS	
Cash and Cash Equivalents	\$ 876,156
Cash with Fiscal Agent	<u>1,161,565</u>
Total Assets	<u>2,037,721</u>
NET POSITION	
Restricted:	
Capital Outlay	469,248
Unrestricted	<u>1,568,473</u>
Total Net Position	<u>\$ 2,037,721</u>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
				2020
Governmental Activities:				
Instruction	\$ (3,100,311)	\$ 124,671	\$ 63,792	\$ (2,911,848)
Special Education	(497,926)	-	171,327	(326,599)
Support Services - Students	(571,618)	-	-	(571,618)
Support Services - Instruction	(193,120)	-	-	(193,120)
Board of Education	(105,267)	-	-	(105,267)
Executive Administration Services	(208,247)	-	-	(208,247)
District Legal Services	(9,384)	-	-	(9,384)
Office of Principal	(353,456)	-	-	(353,456)
Central Services	(119,026)	-	-	(119,026)
Operation & Maintenance of Plant	(527,213)	-	-	(527,213)
Student Transportation	(266,547)	-	39,750	(226,797)
Special Education Transportation	-	-	264	264
Support Services - Other	(8,074)	-	-	(8,074)
Community Services Operations	(3,938)	-	-	(3,938)
Federal Programs	(422,117)	-	233,836	(188,281)
Debt Service	(346,658)	-	-	(346,658)
School Nutrition	(268,083)	15,828	259,441	7,186
Total Governmental Activities	\$ (7,000,985)	\$ 140,499	\$ 768,410	(6,092,076)
General Receipts:				
Taxes:				
Property				3,946,428
Motor Vehicle				168,066
State and County Shared Receipts, unrestricted				441,675
State Aid				1,570,438
Interest Income				10,967
Sale of Assets				6,751
Other				45,125
Total General Receipts				6,189,450
Transfers - District Support to Activity (Fiduciary) Fund				(17,132)
Change in Net Position				80,242
Net Position - Beginning				1,957,479
Net Position - Ending				\$ 2,037,721

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2020

	Special Revenue Funds			Capital Project Funds			Total Major Governmental Funds
	General Fund	Benefit Fund	School Nutrition Fund	Depreciation Fund	Qualified Undertaking Fund	Special Building Fund	2020
ASSETS							
Cash and Cash Equivalents	\$ 60,821	\$ 11,170	\$ 15,762	\$ 435,561	\$ 165,973	\$ 186,869	\$ 876,156
Cash With Fiscal Agent	1,045,159	-	-	-	54,046	62,360	1,161,565
Total Assets	\$ 1,105,980	\$ 11,170	\$ 15,762	\$ 435,561	\$ 220,019	\$ 249,229	\$ 2,037,721
LIABILITIES & FUND BALANCE							
Fund Balance							
Restricted for:							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 220,019	\$ 249,229	\$ 469,248
Committed to:							
Capital Outlay	-	-	-	435,561	-	-	435,561
Employee Benefits	-	11,170	-	-	-	-	11,170
Nutrition Activity	-	-	15,762	-	-	-	15,762
Unassigned:	1,105,980	-	-	-	-	-	1,105,980
Total Fund Balance	1,105,980	11,170	15,762	435,561	220,019	249,229	2,037,721
Total Liabilities and Fund Balances	\$ 1,105,980	\$ 11,170	\$ 15,762	\$ 435,561	\$ 220,019	\$ 249,229	\$ 2,037,721

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2020

	Special						Total Major Governmental Funds
	Revenue Funds			Capital Project Funds			
	General Fund	Employee Benefit Fund	School Nutrition Fund	Depreciation Fund	Qualified Capital Purpose Undertaking Fund	Special Building Fund	
							2020
RECEIPTS							
Local Sources	\$ 3,850,207	\$ 9	\$ 15,852	\$ 2,041	\$ 186,978	\$ 215,525	\$ 4,270,612
County Sources	23,581	-	-	-	-	-	23,581
State Sources	2,130,158	-	1,351	-	17,052	19,675	2,168,236
Federal Sources	286,249	-	258,090	-	-	-	544,339
Other	-	32,880	900	40,250	-	-	74,030
Total Receipts	6,290,195	32,889	276,193	42,291	204,030	235,200	7,080,798
DISBURSEMENTS							
Instruction	3,068,860	31,451	-	-	-	-	3,100,311
Special Education	497,926	-	-	-	-	-	497,926
Support Services - Students	571,618	-	-	-	-	-	571,618
Support Services - Instruction	193,120	-	-	-	-	-	193,120
Board of Education	105,267	-	-	-	-	-	105,267
Executive Administration Services	208,247	-	-	-	-	-	208,247
District Legal Services	9,384	-	-	-	-	-	9,384
Office of Principal	353,456	-	-	-	-	-	353,456
Central Services	119,026	-	-	-	-	-	119,026
Operation & Maintenance of Plant	426,129	-	-	68,856	5,295	26,933	527,213
Student Transportation	164,536	-	-	102,011	-	-	266,547
Support Services - Other	8,074	-	-	-	-	-	8,074
Community Services Operations	3,938	-	-	-	-	-	3,938
Federal Programs	422,117	-	-	-	-	-	422,117
Debt Services	-	-	-	-	138,403	208,255	346,658
School Nutrition	-	-	268,083	-	-	-	268,083
Total Disbursements	6,151,698	31,451	268,083	170,867	143,698	235,188	7,000,985
Excess (Deficiency) of Receipts Over (under) Disbursements	138,497	1,438	8,110	(128,576)	60,332	12	79,813
OTHER FINANCING SOURCES (USES)							
Sale of Assets	6,751	-	-	-	-	-	6,751
Other	10,810	-	-	-	-	-	10,810
District Support - Student Activities	(17,132)	-	-	-	-	-	(17,132)
Transfers In	-	-	-	305,000	-	-	305,000
Transfers Out	(305,000)	-	-	-	-	-	(305,000)
	(304,571)	-	-	305,000	-	-	429
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	(166,074)	1,438	8,110	176,424	60,332	12	80,242
Fund Balances - Beginning	1,272,054	9,732	7,652	259,137	159,687	249,217	1,957,479
Fund Balances - Ending	\$ 1,105,980	\$ 11,170	\$ 15,762	\$ 435,561	\$ 220,019	\$ 249,229	\$ 2,037,721

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT E

STATEMENTS OF AGENCY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FIDUCIARY FUND

August 31, 2020

	<u>2020</u>
ASSETS	
Cash	\$ 83,899
Total Assets	<u>83,899</u>
LIABILITIES	
Due to Student Organizations	83,899
Total Liabilities	<u>\$ 83,899</u>

STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUND

August 31, 2020

	<u>2020</u>
NET POSITION, Beginning of Year	\$ 78,326
Receipts:	
Activities Receipts	<u>157,783</u>
Total Available Resources	<u>236,109</u>
Disbursements:	
Activities Disbursements	<u>169,342</u>
Other Financing Sources:	
Transfers In - General Fund Support	<u>17,132</u>
NET POSITION, End of Year	<u>\$ 83,899</u>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT F

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Morrill Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Morrill Public School's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS - EXHIBIT F
(Continued)

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

The School District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the School District and accounts for all receipts and disbursements of the School District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirements, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue fund:

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Capital Project Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund, Qualified Capital Purpose Undertaking Fund, and Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. The Depreciation Fund is considered a component of the General Fund.

Qualified Capital Purpose Undertaking Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the removal of environmental hazards and for the removal of handicap barriers in the School District's buildings. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

Fiduciary Fund - Fiduciary funds report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the School District's own program. The following is a fiduciary fund:

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2020.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as "Due To/From Other Funds".

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

Beginning with fiscal year 2011, the School District implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District's taxpayers are reported as program receipts. Program receipts in Instructional activity includes tuition received and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances, if present in the fund financial statements, have been eliminated or reclassified.

F. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimated); accordingly, actual results could differ from those estimates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state, and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that are considered material to the financial statements or that are required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. CASH AND CASH EQUIVALENTS

Nebraska State Statutes authorize the School District, with the consent of its board of education, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash and cash equivalents for the School District at August 31, 2020, consisted of the following:

Demand Deposits	\$ 876,156
Total Governmental Funds	876,156
Demand Deposits - Activity Fund	83,899
Total Fiduciary Fund	83,899
Total	\$ 960,055

At August 31, 2020, the School District had bank balances of \$1,027,072 (this does not reflect outstanding checks or deposits in transit). Cash and cash equivalents include bank balances and investments that as of August 31, 2020, are entirely insured and or collateralized by securities held by the School District's agent in the School District's name.

Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

B. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2020:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 322,132
Depreciation Fund	305,000	-
Fiduciary Fund	17,132	-
Total Operating Transfers	\$ 322,132	\$ 322,132

Transfers from the General Fund were used to support the School District's future track upgrade (\$305,000) and student activities (\$17,132).

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

The School District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service;

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the School District's year ended August 31, 2020, the School District's total payroll for all employees was \$4,236,700. Total covered payroll was \$3,576,674. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019, (and from July 1, 2019, through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The School District's contribution to the Plan for its year ended August 31, 2020 was \$316,699.

3. Pension Liabilities

At June 30, 2019 the School District had a liability of \$1,622,658 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the School District's proportion was 0.1609%, which was an decrease of 0.0085% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the School District's allocated pension expense was \$303,036.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

4. Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.5 percent

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for females), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2018, (see the discussion of the pension plan's investment policy) are summarized in the following table:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2019, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

6. Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.5%	\$ 4,092,954
Current discount rate	7.5%	\$ 1,622,658
1% increase	8.5%	\$ (416,577)

7. Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. If an employee leaves Morrill Public Schools, in good standing, after at least fifteen years of continuous service, the Board of Education will “buy back” any unused days up to a maximum of forty-five (45) days at \$100 a day. As of August 31, 2020, the potential future liability was \$-0-.

Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. Current year payments totaled \$7,500 in cash payouts. As of August 31, 2020, there were no liabilities remaining. The current amount payable for the 2020-2021 school year is \$-0-.

C. Federal Food Commodities

The School District received \$43,090 worth of Federal Food Commodities for the year ended August 31, 2020.

D. Commitments and Contingencies

1. Unemployment Compensation:

The School is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2020-2021 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

4. Long-Term Debt:

a. Loan-Purchase – Loader Tractor

On January 31, 2020 the School District entered into a loan agreement for the purpose of purchasing a loader tractor. The agreement calls for annual principal payments and interest payments with an interest rate of 3.75% until the note's maturity at September 22, 2021, as follows:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Fiscal Year Ending August 31	Principal	Interest	Total
2021	\$ 6,585	\$ 324	\$ 6,909
2022	6,657	253	6,910
	\$ 13,242	\$ 577	\$ 13,819

b. Loan-Purchase – Interactive Technology Boards

On May 18, 2020 the School District entered into a loan agreement for the purpose of purchasing Interactive technology boards. The agreement calls for one principal payment and interest payment with an interest rate of 3.75% at the note's maturity of September 22, 2020, as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2021	\$ 46,150	\$ 611	\$ 46,761
	\$ 46,150	\$ 611	\$ 46,761

c. Bonds Payable

Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A

On February 10, 2014, the School District issued \$1,774,870 of the Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A. These bonds were issued for the purpose of paying to improve the indoor air quality and environmental climate in the high school building and to provide customized cloud based lessons and tutorials for technology integration. The Series 2014A Limited Tax Qualified Zone Academy Bonds call for semi-annual principal and semi-annual interest payments with an interest rate of 5.25%, a direct pay federal interest credit maximum rate of 4.65%, and a sequester adjustment of 7.2% of the federal interest credit. The amount of the federal interest tax credit and the sequester adjustment have been combined in the following table. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	QZAB Tax Credit Interest	Total
2021	98,000	64,391	(52,924)	\$ 109,467
2022	98,000	59,246	(48,697)	108,549
2023	100,000	54,075	(44,446)	109,629
2024	100,000	48,825	(39,934)	108,891
2025	115,000	43,575	(35,816)	122,759
2026-2030	671,000	115,579	(94,998)	691,581
2030-2031	69,000	1,811	(1,488)	69,323
Totals	\$ 1,251,000	\$ 387,502	\$ (318,303)	\$ 1,320,199

Limited Tax Building Improvement Bonds, Series 2014B

On February 10, 2014, the School District issued \$262,000 of the Limited Tax Building Improvement Bonds, Series 2014B. The bonds call for annual principal and semi-annual interest payments with an interest rate range of 0.85% to 2.90%.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2021	26,000	3,317	29,317
2022	27,000	2,706	29,706
2023	27,000	2,004	29,004
2024	28,000	1,247	29,247
2025	29,000	420	29,420
Totals	\$ 137,000	\$ 9,694	\$ 146,694

d. Lease-Purchase Administration & Daycare Facility

On November 17, 2016 the School District entered into a lease purchase agreement of \$1,525,000 for the purpose of constructing an administration building that would also house a daycare facility. The agreement calls for annual principal payments and interest payments with an interest rate of 1.85% until the note's maturity at October 15, 2023 as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2021	192,113	16,111	208,224
2022	195,667	12,523	208,190
2023	199,287	8,870	208,157
2024	379,818	3,513	383,331
	\$ 966,885	\$ 41,017	\$ 1,007,902

e. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 9/1/2019	Increases	Retirements	Balance 8/31/2020	Amounts Due Within One Year
Loader Tractor	\$ -	\$ 13,242	\$ -	\$ 13,242	\$ 6,585
Interactive Technology Boards	-	46,150	-	46,150	46,150
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,347,000	-	96,000	1,251,000	98,000
Limited Tax Building Improvement Bonds, Series 2014B	163,000	-	26,000	137,000	26,000
Lease-Purchase Daycare Facility	1,155,508	-	188,623	966,885	192,113
Totals	\$ 2,665,508	\$ 59,392	\$ 310,623	\$ 2,414,277	\$ 368,848

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2020, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

F. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund as Support Services - Other – Track/FB Field Site Costs (\$305,000) in the year of transfer.

MORRILL PUBLIC SCHOOLS
MORRILL , NEBRASKA

EXHIBIT G

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 1,242,343	\$ 1,272,054
Receipts:		
Local Sources:		
1100 Property Taxes	3,785,290	3,511,948
1115 Carline Taxes	42,000	33,360
1125 Motor Vehicle Taxes	60,000	168,066
1312 Tuition Received from Individuals	20,000	-
1315 Tuition Received from Other Districts	4,000	-
1370 Preschool Tuition and Fees	-	96,861
1510 Interest	1,200	7,510
1800 Community Service Activities	49,760	27,810
1925 Categorical Grants	-	4,617
1990 Other	11,000	35
	<u>3,973,250</u>	<u>3,850,207</u>
County Sources:		
2110 Fines and Licenses	2,000	23,581
2210 Educational Service Unit Receipts	30,000	-
	<u>32,000</u>	<u>23,581</u>
State Sources:		
3110 State Aid	1,570,438	1,570,438
3120 Special Education	90,000	171,327
3125 Special Education Transportation	-	264
3130 Homestead Exemption	-	67,725
3131 Property Tax Credit	-	216,022
3132 Personal Property Tax Credit	-	26,719
3134 Personal Property Tax Credit - Railroads & Public Service	-	2,600
3180 Prorate Motor Vehicle	9,000	11,565
3400 State Apportionment	20,000	56,736
3512 Distance Education Incentive Payment	-	6,762
	<u>1,689,438</u>	<u>2,130,158</u>
Federal Sources:		
4310 REAP		33,224
4505 Title I	40,000	141,734
4509 Title II		30,935
4512 IDEA Part B	30,000	9,961
4516 IDEA Preschool		3,420
4519 IDEA Enrollment/Poverty		47,786
4524 Other Federal Non-Catagorical Receipts	1,000	-
4525 Federal Vocational & Applied Technology (Carl Perkins)	-	4,000
4530 Other Federal Catagorical Receipts	3,725	-
4708 Medicaid	500	15,189
4709 Medicaid Administrative Activities	1,000	-
	<u>76,225</u>	<u>286,249</u>
Other Non-Revenue Receipts:		
5300 Sale of Assets	-	6,751
5690 Other	-	10,810
	<u>-</u>	<u>17,561</u>
Total Receipts	5,770,913	6,307,756
Total Available Resources	7,013,256	7,579,810

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT G
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,036,618	\$ 3,068,860
1200 Special Education	610,050	497,926
2100 Support Services - Students	571,865	571,618
2200 Support Services - Instruction	253,600	193,120
2310 Board of Education	113,550	105,267
2320 Executive Administration Services	217,000	208,247
2330 District Legal Services	9,000	9,384
2400 Office of Principal	352,900	353,456
2510 Central Services	128,500	119,026
2600 Operation & Maintenance of Plant	645,800	426,129
2650 Vehicle Operation and Maintenance	100,000	-
2710 Student Transportation	219,900	164,536
2712 Special Education Transportation	10,000	-
2900 Support Services - Other	-	8,074
3300 Community Services Operations	8,000	3,938
3400 Categorical Grant from Corporation	3,950	-
3500 State Categorical Programs	25,000	-
6000 Federal Programs	383,396	422,117
Total Disbursements	<u>6,689,129</u>	<u>6,151,698</u>
Other Financing Uses:		
8000 Transfers Out	34,000	305,000
8000 Direct Support- Activity Fund	-	17,132
Total Other Financing Uses	<u>34,000</u>	<u>322,132</u>
 Total Disbursements and Other Financing Uses	 <u>6,723,129</u>	 <u>6,473,830</u>
 FUND BALANCE, End of Year	 <u>\$ 290,127</u>	 <u>\$ 1,105,980</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT H

EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 9,731	\$ 9,732
Receipts:		
1510 Interest	-	9
5690 Employee Contributions	40,000	32,880
Total Receipts	<u>40,000</u>	<u>32,889</u>
Total Available Resources	<u>49,731</u>	<u>42,621</u>
Disbursements:		
2900 Employee Benefits	49,731	27,267
2900 Other	-	4,184
Total Disbursements	<u>49,731</u>	<u>31,451</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 11,170</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT I

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 9,248	\$ 7,652
Receipts:		
1510 Interest	752	24
1610 Lunchroom Sales	50,000	15,828
1990 Other Local Revenue	10,000	900
3150 State Reimbursement	5,000	1,351
4210 Federal Reimbursement	240,000	258,090
Total Receipts	<u>305,752</u>	<u>276,193</u>
Total Available Resources	<u>315,000</u>	<u>283,845</u>
Disbursements:		
3100 Salaries	150,000	117,485
3100 Employee Benefits	50,000	24,458
3100 Purchased Services	5,000	1,570
3100 Supplies & Materials	15,000	12,534
3100 Food	90,000	74,151
3100 Capital Outlay	5,000	33,966
3100 Other	-	3,919
Total Disbursements	<u>315,000</u>	<u>268,083</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 15,762</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT J

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 258,863	\$ 259,137
Receipts:		
1510 Interest	-	2,041
5690 Other	-	40,250
Total Receipts	-	42,291
Total Available Resources	258,863	301,428
Disbursements:		
2900 Capital Outlay	658,863	170,867
Other Financing Sources:		
5200 Transfers In - General Fund Support	400,000	305,000
FUND BALANCE, End of Year	\$ -	\$ 435,561

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT K

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 159,273	\$ 159,687
Receipts:		
Local Sources:		
1100 Property Taxes	198,824	184,490
1115 Carline Taxes	1,000	1,752
1510 Interest	1,000	736
	<u>200,824</u>	<u>186,978</u>
State Sources:		
3130 Homestead	-	3,558
3131 Property Tax Credit	-	11,346
3132 Personal Property Tax Credit	-	1,404
3134 Personal Property Tax Credit - Railroads & Public Service	-	137
3180 Pro-Rate Motor Vehicle	250	607
	<u>250</u>	<u>17,052</u>
Total Receipts	<u>201,074</u>	<u>204,030</u>
Total Available Resources	<u>360,347</u>	<u>363,717</u>
Disbursements:		
2515 Purchased Services	-	5,295
2515 Capital Outlay	15,000	-
Total Disbursements	<u>15,000</u>	<u>5,295</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(325,347)	(122,000)
5000 Debt Service Interest	(20,000)	(15,303)
5000 Other Expenses	-	(1,100)
Total Other Financing Sources (Uses)	<u>(345,347)</u>	<u>(138,403)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 220,019</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT L

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 248,706	\$ 249,217
Receipts:		
Local Sources:		
1100 Property Taxes	229,412	212,856
1115 Carline Taxes	1,000	2,022
1510 Interest	500	647
	<u>230,912</u>	<u>215,525</u>
State Sources:		
3130 Homestead	-	4,105
3131 Property Tax Credit	-	13,092
3132 Personal Property Tax Credit	-	1,492
3134 Personal Property Tax Credit - Railroads & Public Service	-	285
3180 Pro-rate Motor Vehicle	250	701
	<u>250</u>	<u>19,675</u>
Total Receipts	<u>231,162</u>	<u>235,200</u>
Total Available Resources	<u>479,868</u>	<u>484,417</u>
Disbursements:		
2515 Capital Outlay	<u>50,000</u>	<u>26,933</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(429,868)	(188,623)
5000 Debt Service Interest	-	(19,632)
Total Other Financing Sources (Uses)	<u>(429,868)</u>	<u>(208,255)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 249,229</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT M

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2020

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 13.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least five days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 13.

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
(Continued)

EXHIBIT M

C. Fiduciary Funds

School districts must complete a budget for the Activity Fund (a fiduciary fund). The total budget of expenditures for the fund was \$290,852. The actual expenditures were \$169,342.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	<u>2020</u>
Instruction:	
Salaries	
Teachers/Professional Staff	\$ 1,126,700
Substitutes	40,071
Employee Benefits	514,342
Purchased Services	71,085
Supplies and Materials	52,804
Textbooks	94,031
Capital Outlay	52,204
Other	5,944
	<u>1,957,181</u>
Instruction - Flex Spending:	
Salaries	
Teachers/Professional Staff	32,934
Employee Benefits	7,445
Supplies and Materials	899
	<u>41,278</u>
Instruction - Limited English Proficiency:	
Salaries	
Teachers/Professional Staff	70,824
Employee Benefits	16,096
	<u>86,920</u>
Instruction - Poverty:	
Salaries	
Teachers/Professional Staff	385,446
Employee Benefits	147,471
	<u>532,917</u>
Instruction - Early Childhood Educational Programs:	
Salaries	
Teachers/Professional Staff	253,665
Instructional Aides and Assistants	102,415
Employee Benefits	70,797
Purchased Services	3,734
Supplies and Materials	14,124
Capital Outlay	5,729
Other	100
	<u>450,564</u>
Total Instruction	<u>3,068,860</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	<u>2020</u>
Special Education:	
Salaries	
Teachers/Professional Staff	\$ 102,774
Non-Instructional	1,959
Instructional Aides and Assistants	126,474
Employee Benefits	68,125
Purchased Services	184,219
Supplies and Materials	14,314
Other	61
	<u>497,926</u>
Support Services - Students:	
Salaries	
Teachers/Professional Staff	160,977
Non-Instructional	48,135
Instructional Aides and Assistants	10,342
Professional Non-Certificated	152,855
Employee Benefits	103,034
Purchased Services	48,803
Supplies and Materials	21,558
Capital Outlay	20,962
Other	4,952
	<u>571,618</u>
Support Services - Instruction:	
Salaries	
Teachers/Professional Staff	40,179
Instructional Aides and Assistants	21,734
Technical Staff	20,085
Employee Benefits	24,238
Purchased Services	73,862
Supplies and Materials	5,728
Capital Outlay	2,794
Other	4,500
	<u>193,120</u>
General Administration - Board of Education:	
Purchased Services	23,942
Accounting and Auditing Services	13,750
Liability Insurance	55,947
Supplies and Materials	17
Other	11,611
	<u>105,267</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>2020</u>
General Administration - Executive Administration Services:	
Salaries	
Administrative Staff	\$ 125,833
Non-Instructional	30,870
Employee Benefits	49,805
Purchased Services	1,222
Other	517
	<u>208,247</u>
District Legal Services:	
Contracted Legal Services	<u>9,384</u>
Office of Principal:	
Salaries	
Teachers/Professional Staff	192,602
Non-Instructional	87,612
Employee Benefits	69,229
Purchased Services	915
Supplies and Materials	2,113
Other	985
	<u>353,456</u>
Central Services:	
Salaries	
Professional Non-Certificated	78,202
Employee Benefits	16,637
Purchased Services	8,021
Supplies and Materials	13,596
Capital Outlay	1,355
Other	1,215
	<u>119,026</u>
Operation & Maintenance of Plant:	
Salaries	
Non-Instructional	154,432
Employee Benefits	55,373
Purchased Services	6,004
Supplies and Materials	193,390
Capital Outlay	16,930
	<u>426,129</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	<u>2020</u>
Student Transportation:	
Salaries	
Instructional Aides and Assistants	\$ 21,707
Non-Instructional	81,215
Employee Benefits	19,541
Purchased Services	14,622
Supplies and Materials	23,942
Capital Outlay	3,035
Other	474
	<u>164,536</u>
Support Services - Other:	
Early Retirement	7,500
Employee Benefits	574
	<u>8,074</u>
Community Services Operations:	
Supplies and Materials	<u>3,938</u>
Federal Programs:	
Title I	167,508
Title II, Part A	17,488
IDEA Enrollment	88,622
Federal Vocational & Applied Technology (Carl Perkins)	1,389
Title IV, Part A	21,357
REAP	33,224
ESSERS - COVID	92,529
	<u>422,117</u>
Transfers:	
Activities Fund	17,132
Depreciation Fund	305,000
	<u>322,132</u>
Total Operational Cash Disbursements	<u>\$ 6,473,830</u>



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2020. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Morrill Public Schools' Response to Findings

The School District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink, appearing to read "Rauner & Associates, P.C.", is written in a cursive style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT O

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2020

FINANCIAL STATEMENT FINDINGS

2020-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however, the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.



November 5, 2020

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

We have audited the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, for the year ended August 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the School District's policies and procedures:

In fiscal year ending 2020, total expenditures exceeded total revenues in the School District's General Fund by \$304,571. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of these funds to ensure that the fund is cost effective and financially feasible.

The Activity Fund had accounts with negative balances totaling \$1,982. Receipts should be collected to resolve these negative balances or funds should be transferred from the General Fund to cover the deficit balances.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balance – budget and actual, and the general fund supplemental schedules of operational cash disbursements, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Rauner & Assoc P.C." in a cursive, stylized font.

RAUNER & ASSOCIATES, P.C.
Certified Public Accountants