

Cozad Community Schools

Board of Education Regular Meeting

Monday, January 18, 2021 7:00 PM

Office of the Superintendent

Mission: The mission of Cozad Community Schools is to prepare students to be lifelong learners and productive, responsible citizens by providing a quality education in cooperation with family and community.

Values - Guiding Principles

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

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

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

Innovation - Positive attitude, open to new ideas,

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

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

1. Call to Order, Roll Call

2. Nebraska Open Meeting Law, Publication of Meeting

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

Notice of this meeting was given in advance by publication in the Tri-City Tribune and posted on the Cozad Community Schools website and at the District Office. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

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

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

2. **REORGANIZATION OF THE BOARD OF EDUCATION FOR 2021**

1. **Election of the President**

Nominations for the office of President

2. **Election of the Vice President**

Nominations for the office of Vice President

3. **Election of Secretary**

Nominations for the office of Secretary

4. **Appointment of District Treasurer**

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

KSB Law Firm: Karen Hasse, Steve Williams, Bobby Truhe

6. **Designation of District Depositories**

Homestead Bank, Waypoint Bank and Security First Bank

7. **Designation of the District Newspaper**

Tri-City Tribune

8. **Appointment of Board Committees**

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

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

There is a maximum of three members on any committee.

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

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

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

3. PUBLIC COMMENTS

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

When you have been recognized, please stand and state your name and come forward to the front of the board table.

The board will generally allow a total of 20 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 4 individuals who wish to address the board, the 20 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.

For additional instructions on public participation, brochures are provided for you to view. A copy of Policy 2009 Public Participation at Board Meetings is available upon request.

4. MAKER FAIR COMMITTEE

The Maker Fair committee will present information on the upcoming Maker Fair.

5. WILKENS FACILITY STUDY BY JACOB SERTICH

Wilkins will be presenting the process of their in-depth study on facilities.

6. PRINCIPAL/ADMINISTRATIVE REPORTS

- 1. Patty Wolfe Report**
- 2. William Beckenhauer Report**
- 3. Jeremy Yilk Report**
- 4. Brian Regelin Report**
- 5. Dale Henderson Report**
- 6. James Ford Report**

7. SUPERINTENDENT REPORT

- **TERIP**

- Enrollment
- Comparison
- Cash Flow

8. **CONSENT AGENDA**

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

- Minutes from the December 14, 2020 Board of Education Regular Meeting

2. **Congratulations, Condolences, Correspondences**

Condolences to Vicki Gilbert on the loss of her mother, Nell.
 Condolences to Jacque Yocom on the loss of her mother, Nancy.

Congratulations to Stephanie Flint on the birth on her daughter, Jovie.

3. **Classified Resignations**

4. **Classified Hires**

Amber Mathews, Elementary Title I Paraprofessional

5. **Standing Reports**

1. **Sub Reports**

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

SFSP: \$50,172.54
 SNP: \$631.68

Total: \$50,804.22

3. **Bus Route Averages**

6. **Salary Advancement Applications**

Marcie Kostrunek, Southern New Hampshire University, Building Meaningful Partnerships: Connecting Schools, Families and Communities, 3 hours

Jennifer Walls, University of Nebraska at Kearney, Collection Development and Management, 3 hours

Jennifer Walls, University of Nebraska at Kearney, Design and Development of Instruction, 3 hours

Caitlin Smith, Doane University, Building a Mindful Classroom: Classroom Practice, 3 hours

Caitlin Smith, Doane University, Critical Issues, 3 hours

9. APPROVAL OF FUND TRANSFER FROM THE GENERAL FUND TO THE ACTIVITIES FUND

\$10,000 to Activities

\$3,000 to High School/Middle School Musical Activities Account.

10. FINANCIAL REPORTS AND CLAIMS

1. District Treasurer's Report

2. District Financial Report

3. Check Journal General Fund

4. Check Journal Lunch Fund

5. Activities Financial Report

6. Activities Check Journal

7. BANK STATEMENTS

1. Bond Fund

2. Building Fund

3. General Fund

4. Depreciation Fund

5. Employee Benefit

6. Student Fees

7. Lunch Fund

8. Standing Financial Reports

1. Bond Fund Taxes Report

2. General Fund Taxes Report

3. Building Fund Taxes Report

11. DISCUSS, CONSIDER AND TAKE ACTION WILKENS FACILITY STUDY

A presentation will be at the beginning of the meeting.

Wilkins will be presenting the process of their in-depth study on facilities.

12. DISCUSS, CONSIDER AND TAKE ACTION ON EXTENDING FFCRA LEAVE

Families First Coronavirus Response Act

Extend until March 31st, 2021

Per Federal Guidelines

13. DISCUSS, CONSIDER AND TAKE ACTION ON NEGOTIATED AGREEMENT

**14. APPROVAL OF COZAD COMMUNITY SCHOOLS BOARD OF EDUCATION
LETTER TO NEBRASKA DEPARTMENT OF EDUCATION OF RESPONSE
TO COMPLIANCE IN AUDIT**

15. POLICIES 1003, 3010, 3011, 3295, 3297, 3500, 3560, 3570, 9005

1. **Revising Policy 1003- Mission Statement**

2. **Revising Policy 3010 to include Policy 3500- Risk Management**

3. **Renumbering Policy 3011- Fund Balance Reporting to 3001.1**

Renumbering 3011 to 3001.1

4. **Renumbering Policy 3295- Accounting to 3007.1**

Renumbering 3295- Accounting to 3007.1

5. **Renumbering Policy 3297- Settlement of Claims to 3007.2**

3297- Settlement of Claims will be renumbered to 3007.2

6. **Renumbering Policy 3560: Records Management and Disposition to 3006**

Renumbering Policy 3560: Records Management and Disposition to 3006

7. **Renumbering Policy 3570- Every Student Succeeds Act to 3055**

8. **Renumbering Policy 9005- Legal Designation to 1004**

Renumbering policy 9005 to 1004

**16. POLICIES TO BE DELETED 3541, 9000, 9010, 9150, 9259.1, 9260, 9261, 9312,
9321, 9327**

1. **Policy 3541- Facilities- Bids and Contracts**

This policy is already contained in Policy 3003- Bidding for Construction, Remodeling, Repair or Site Improvement

2. **Policy 9000- Educational Philosophy of the School District**

This policy is already contained in Policy 1003- Mission Statement

3. **Policy 9010- Limits of Authority**

This policy is already contained in Policy 2001- Role of the Board of Education

4. **Policy 9150- Delegation of Authority**

This policy is already contained in policy 2001 Role of the Board of Education

5. **Policy 9259.1- Use of Public Resources by Employees and Board Members**

This policy is already contained in policies 3014- Use of School Property, 3044- Incidental or De Minimis Use of Public Resources, 4012.1-Internet- Acceptable Use Policy, 4044-Political Activity by Staff Member, 4060-School Vehicle Use

6. **Policy 9260- Conflict with State Laws**

This policy is already contained in policy 1001- General Policy Statement

7. **Policy 9261- Employment of Board Member**

This policy is already contained in policy 4015- Prohibition Against Employment of Board Members

8. **Policy 9312- Board Bylaws**

This policy is already contained in policy 1002- Creation, Amendment and Distribution of Board of Education

9. **Policy 9321- Executive Session**

This policy is already contained in the Open Meetings Act

10. **Policy 9327- Equal Educational Opportunity**

This policy is already contained in policy 3053- Nondiscrimination

17. **AGENDA SETTING AND FUTURE MEETINGS**

- February 15, 2021- Board of Education Regular Meeting, 7pm

- March 15, 2021- Board of Education Regular Meeting, 7pm

18. **ADJOURNMENT**

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

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

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

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 1225 L St., Suite 400 P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522	POTENTIAL CONFLICT OF INTEREST STATEMENT	POSTMARK DATE	
		MICROFILM NUMBER	
NADC FORM C-2A (Village, City, School Officials Except Omaha and Lincoln Officials)		OFFICE USE ONLY	
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3			

- An official of a village or city holding elective office or an official of a school district holding elective office must file this form if he or she has a potential conflict of interest.
- **Officials of the cities of Lincoln and Omaha** holding elective office with a potential conflict of interest **should not use this form.** Use Form C-2.
- This form should be filed with the person who normally keeps records for the school district, city or village. **There is no requirement to file this form with the Nebraska Accountability and Disclosure Commission.**
- Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.

ITEM 1	NAME, ADDRESS AND TELEPHONE NUMBER
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Name _____ Telephone No. _____
Last First Middle

Address _____
STREET ADDRESS OR RURAL ROUTE City STATE ZIP CODE

ITEM 2	TITLE, AGENCY (City, Village, School), ADDRESS AND PHONE
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Your Title _____ Agency _____

Agency Address _____

Agency Phone _____

ITEM 3	DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 6 Continuation, if necessary)
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Date action is to be taken or decision is to be made: _____

Description of Potential Conflict:

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT

You

Member of your Immediate Family: _____
NAME

Business With Which You

Are Associated (See Definitions) _____
NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

ITEM 6 CONTINUATION

(SIGNATURE)

(DATE)

General Information - Filing Requirements

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

II. Who Must File:

- A. An official of a city or village holding elective office who has a potential conflict of interest. An official of the cities of Lincoln or Omaha holding elective office who has a potential conflict of interest should not file this form, but instead should use Form C-2.
- B. An official of a school district holding elective office who has a potential conflict of interest.
- C. An elective office is a public office normally filled by an election. A person appointed to fill a vacancy in a public office normally filled by election holds an elective office.

III. When and Where to File:

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

- B. This form should be filed with the person who normally keeps records for the governing body of the official holding elective office. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form does not need to be filed with the Commission.**
- C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest. However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest requiring abstention or non-participation, he or she may send a copy of the form to the Commission along with request for an opinion.

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

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

Definitions

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

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

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

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

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

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

Technology Board Report
1/18/21
Patty Wolfe - Technology Director

1. E-Rate

- a. Funding Year 2021 is the first year of the new 5-year cycle for E-Rate (FY21-FY25).
- b. FY2021 is a "clean slate". No carry over money. The calculation is \$167.00 per student or \$25,000 per entity (whichever amount is higher) for the 5 years
- c. Brian Geary of ESU will be contacting Mr. Wymore and myself on recommendations

2. Canvas

- a. Our Canvas has moved from the BETA site to live production
- b. Will begin to work with a couple of teacher's for training "Train the Trainers"
- c. Will plan for professional development spring/summer
- d. Implement Fall 2021--Will work with Admin team

3. Planning for device updates for 2021-2022

- a. We will be working on plans to update some of our student devices. Our first set of chromebooks are at the end of year 4. Covid has delayed our replacements for this year but still need to plan for next year
- b. Teacher laptops needing updated. Completing updated inventory now
- c. High Lab will need to be updated for 2021-22 or the following year
- d. Working on quotes and amounts.

Board report for 1/18/21

1. Over the next month will be completing evaluations of staff. Still have one tenured staff member to complete evaluation on, and second evaluation on the five non-tenured staff members.
2. Starting preparation work with Mrs. Haarberg for spring state ACT test which is scheduled for March 23rd.
3. Starting preparation work for student course registration for the 21-22 school year with counselors.
4. Winter activities are in full swing, current guidelines for NSAA activities allows for 50% capacity. Many of our speech meets are being done virtually, which has a new set of challenges when involving many schools and technology.
5. Maker Fair is still scheduled to proceed as planned on Feb. 1st and 2nd.

Activities Report 1.18.21
Jeremy Yilk

1. Winter Activities Update

a. FFA

- i. Leadership Development Event Results: Job Interview = Gracie Schneider - Blue Ribbon; Alyssa Kolbo - 3rd and alternate for State; Discovery Speaking = Jorja Yocom - 3rd and alternate for State

ii. Upcoming

- 1. Career Development Event (2.10); National FFA Week (2.20-2.27); Virtual State Experience (April)

b. Speech

- i. Lexington Invite Results: OID - 1st; Shaundra Wiederholt - 3rd Persuasive; Gillian Meredith - 3rd Novice Informative; Makenzie Smock and Shree Dyches-Chandler - 5th Novice Duet; Shree Dyches-Chandler - 5th Novice Informative.

ii. Upcoming

- 1. CNFL - Virtual (1.16) Broken Bow Invite (1.23)

c. Boys Basketball

- i. The varsity boys team is currently 5-7. They upset the #1 team in D-1 NPSP 48-45 last Saturday.

ii. MS BBB - 7th = 11 participating / 8th = 15 participating

- 1. Begin season 1.21.21 vs Minden

iii. Upcoming

- 1. JV/V vs Gothenburg (1.14); JV/V vs Centura (1.16), JV/V vs Lexington (1.21)

d. Girls Basketball

- i. The varsity girls team is currently 2-11 after playing 3 tough teams in Ord, Ogallala and St. Pat's last week.

ii. Upcoming

- 1. JV/V vs Gothenburg (1.14); JV/V vs Centura (1.16), JV/V vs Lexington (1.21)

e. Wrestling

- i. The Cozad wrestling team recently competed in the Battle Creek Invite which was added to their schedule after the Norton, KS invite fell through. 6 of the 12 wrestlers medaled in the normal tournament style.

ii. Upcoming

1. Dual @ Lexington (1.14); Minden Invite (1.15); Dual vs Gothenburg (1.19)

2. Other

- a. Effective January 4th, updated NSAA Guidelines state:
 - i. Spectators are required to wear face coverings at all times while attending indoor events.
 - ii. Face coverings must cover the nose and mouth.
 - iii. Attendance is restricted to 50% of occupancy. (Yellow DHM)
 - iv. Fan attendance at extracurricular activities—both school and club—is no longer limited to household members of participants.
- b. Requesting bids on new gym floor and wall padding for HS gym

MS Board Report 1/11/21- Brian Regelin

The SAT process at the Middle School is going very well. The student assistance teams have been working with 14 students this school year and only one student has been referred for testing. Students are responding to interventions and teachers are doing a great job.

Evaluations of all non-tenured teachers were completed in the first semester. I will be evaluating all tenured and non-tenured teachers 2nd semester. Second semester evaluations- 2 completed and 3 scheduled out of 17.

Students are continuing to practice for the Quiz Bowl and Spelling Bee one time each week during MOD.

Strategic Plan Framework presentation: Updates from Mr. Ford and Mr. Regelin

Strategy 3.3-Create improvements and increased student achievement opportunities for High-Ability Learners. (New schedule to support the implementation of MTSS and the MyPath program)

Strategy 3.4-Provide social-emotional and behavioral supports for all students integrating social-emotional learning to realize the potential and resource accessible through the MTSS model in a student-centered learning environment. (Mosaic SEL program that Cozad has been selected by NDE to pilot)

Strategy 3.5-Improve the school district climate and learning environment to support increased student achievement, social-emotional skills, and positive behavior. (MTSS, Mosaic SEL program, R Rules)

Cozad Community Schools
Board of Education
Elementary Report
January 18, 2021

1. Teachers are reviewing and practicing assessments for NSCAS each week. One period each of reading and math intervention time is being used for this purpose.
2. Elementary Evaluations Update:
 - > Elementary evaluations total 22 tenured staff and 5 non-tenured staff.
 - > Total evaluations to be completed total 32.
 - > As of 01/11/2021 I have completed 10 evaluations.
3. Perimeter Fence Update:
 - > Building permit was submitted to the city, pending approval.
 - > American Fence did not show up on Dec. 28th.
 - > Once the building permit is approved, I will contact American Fence for an estimated start date.
 - > I cannot call Diggers Hotline too far in advance of the start of this project, therefore a fairly accurate start date is important.

CEEC: Enrollment packets have been sent out and we are mailing home the enrollment forms to some families that request them. Our enrollment numbers look good and even better than this time last year. Reminder a full program is 55 students so help spread the word that we are accepting them and want a full program.

SPED: I attended the virtual career fair on Thursday that UNK put on for potential candidates. I am not anticipating a need for candidates but I thought it would be time well spent in case any surprises come up with how challenging it is to hire SPED teachers. SPED staff have done a tremendous job working with students in the first semester and based on student's progress reports the students have made great progress.

Observation progress: 11 done 7 still to complete in the second semester

MTSS: MyPath training is taking place on the 20th for the middle school staff and we hope to start piloting this program in February. Big thank you to Patty for helping us get the program off the ground with all of the technical support that is needed. We will have all district training on Friday the 22nd for up to 30 staff members to further support our staff in implementing EduClimber and demonstrating how to use this tool effectively and efficiently.

Strategic Plan Framework presentation:

Strategy 3.3-Create improvements and increased student achievement opportunities for High-Ability Learners. (New schedule to support the implementation of MTSS and the MyPath program)

Strategy 3.4-Provide social-emotional and behavioral supports for all students integrating social-emotional learning to realize the potential and resource accessible through the MTSS model in a student-centered learning environment. (Mosaic SEL program that Cozad has been selected by NDE to pilot)

Strategy 3.5-Improve the school district climate and learning environment to support increased student achievement, social-emotional skills, and positive behavior. (MTSS, Mosaic SEL program, R Rules)

CASH FLOW REPORT DECEMBER 2020							
FUND #	FUND	BUDGETED	BEGINNING CASH	REVENUES	EXPENSES	ENDING CASH	
1	GENERAL	\$ 15,356,542.00	\$ 3,253,649.77	\$ 838,448.89	\$ (1,048,750.82)	\$ 3,043,347.84	
2	DEPRECIATION	\$ 1,863,000.00	\$ 1,356,736.19	\$ 11.52	\$ (1,125.00)	\$ 1,355,622.71	
3	EMPLOYEE BENEFIT	\$ 20,000.00	\$ 3,594.91	\$ 1.03	\$ (535.95)	\$ 3,059.99	
5	ACTIVITY	\$ 836,000.00	\$ 300,378.11	\$ 13,184.01	\$ (24,849.48)	\$ 288,712.64	
6	NUTRITION	\$ 830,000.00	\$ 182,865.23	\$ 146,066.08	\$ (62,121.84)	\$ 266,809.47	
7	BOND	\$ 919,000.00	\$ 441,124.31	\$ 1,722.63	\$ (259,496.87)	\$ 183,350.07	
8	BUILDING	\$ 792,435.00	\$ 436,997.99	\$ 969.18		\$ 437,967.17	
12	STUDENT FEE	\$ 34,000.00	\$ 15,072.79	\$ 184.40		\$ 15,257.19	
						\$ -	
	TOTAL	\$ 20,650,977.00	\$ 5,990,419.30	\$ 1,000,587.74	-\$ 1,396,879.96	\$ 5,594,127.08	
CASH FLOW REPORT 2020-2021							
FUND #	FUND	BUDGETED	BEGINNING CASH	REVENUES	EXPENSES	ENDING CASH	Left in Budget
1	GENERAL	\$ 15,356,542.00	\$ 2,597,471.24	\$ 4,374,704.95	-\$ 3,928,828.35	\$ 3,043,347.84	\$ 11,427,713.65
2	DEPRECIATION	\$ 1,863,000.00	\$ 1,363,445.07	\$ 79.69	-\$ 7,902.05	\$ 1,355,622.71	\$ 1,855,097.95
3	EMPLOYEE BENEFIT	\$ 20,000.00	\$ 2,781.66	\$ 10,469.36	-\$ 10,191.03	\$ 3,059.99	\$ 9,808.97
5	ACTIVITY	\$ 836,000.00	\$ 275,973.18	\$ 185,520.21	-\$ 172,780.75	\$ 288,712.64	\$ 663,219.25
6	NUTRITION	\$ 830,000.00	\$ 225,630.08	\$ 234,822.59	-\$ 193,643.20	\$ 266,809.47	\$ 636,356.80
7	BOND	\$ 919,000.00	\$ 244,320.53	\$ 198,526.41	-\$ 259,496.87	\$ 183,350.07	\$ 659,503.13
8	BUILDING	\$ 792,435.00	\$ 389,432.77	\$ 63,328.65	-\$ 14,794.25	\$ 437,967.17	\$ 777,640.75
12	STUDENT FEE	\$ 34,000.00	\$ 4,819.55	\$ 10,702.64	-\$ 265.00	\$ 15,257.19	\$ 33,735.00
						\$ -	
	TOTAL	\$ 20,650,977.00	\$ 5,103,874.08	\$ 5,078,154.50	-\$ 4,587,901.50	\$ 5,594,127.08	



COZAD COMMUNITY SCHOOL DISTRICT REPORT CARD

2019-2020 SCHOOL YEAR

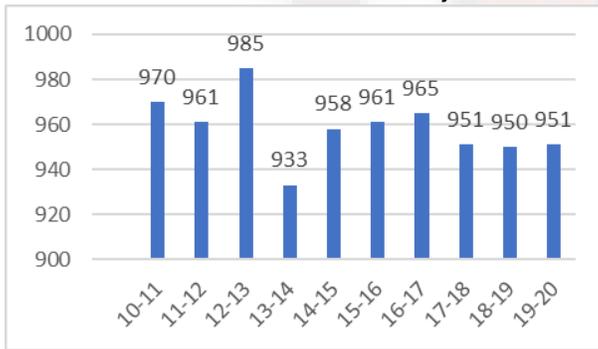
Student Demographics

Characteristics	CCS %	State %
Eligible for free/reduced meals	51.2	45.6
Highly Mobile	14.8	9.9
Learning the English Language	4.8	7.4
Receiving Special Education Services	12.9	15.6
District Average Daily Attendance Rate	94.6	94.3
High Ability Learners	12.2	13.4

Student Ethnicity

Race	CCS %	State %
Hispanic	17.9	19.6
White	77.2	65.4
Black or African American	1.5	6.6
Two or more Races	0.9	4.0
American Indian/Alaska Native	0.4	1.3
Asian	1.8	2.9
Native Hawaiian or Pacific Islander	.3	.1

Pre K-12 Enrollment History



Instructional Facts

K-5 average class size	70.1
6-8 average class size	62.3
9-12 average class size	70

Graduation Requirements

Subject	Credits	Subject	Credits
English	40	Science	30
Social Studies	35	Health & PE	10
Mathematics	30		
Electives	95	Minimum Credits	240

Teaching Staff

Characteristics	CCS	State
Percentage of teachers with Master's degree	53.2	56.0
Average years of teaching experience	16.2	14.0

District Personnel (Full and Part Time)

Classification	No.	Classification	No.
Building Principals	5	Nurse(s)	1
Central Administrator(s)	1	Para's & AZ	32
Central Office Support	3	School Secretaries	5
Maintenance & Bus Drivers	10	Teachers/Specialists	93.5
Technology	2	Counselors	4
		Total Employees	156.5

General Fund Receipts 2019-2020

Source	2016-17	2017-18	2018-19	2019-20
State Aid	941,819	492,317	423,705	2,852,846
State Other	1,404,730	1,472,148	1,419,469	1,604,802
Local	8,304,917	8,326,191	8,344,585	8,512,565
Federal	514,485	604,095	639,955	703,883
County	111,467	121,424	108,908	106,353
Other	13,785	80,821	39,189	159,559
Total	11,291,203	11,096,996	10,975,811	13,940,008

General Fund Expenditure

Fiscal Years	Expenditures	% Change
2016-2017	10,794,948	-0.5
2017-2018	11,612,912	7.6
2018-2019	11,515,438	-0.8
2019-2020	12,407,670	7.7

General Fund Expenditures 2019-2020

Category	Expenditures	% of Total
All Instruction	\$ 7,045,114	56.8
Maintenance/operation	\$ 1,761,510	14.2
Federal	\$ 778,645	6.3
Support Services-Pupil	\$ 492,777	4.0
Office of Principal	\$ 587,069	4.7
Support Services-Staff	\$ 214,938	1.7
Business Support	\$ 608,358	4.9
Pupil Transportation	\$ 374,011	3.0
Other	\$ 252,730	2.0
General Administration	\$ 292,518	2.4
Total	\$12,407,670	

Per Pupil (ADM) Expenditures

Local/State	2018-2019	2019-2020
Cozad	13,959	13,401

Fall of 2019-2020 MAP Testing

Highlighted areas represent scores above the state average.

Grade	CCS Reading	Normed RIT Reading	CCS Reading	Normed RIT Reading	CCS LA	Normed RIT LA	CCS Math	Normed RIT Math	CCS Science	Normed RIT Science	CCS Science	Normed RIT Science	# of Students
2		188.7	174.2	189.7	182.6	192.1	175.3	*	*	*	*	*	70
3		198.6	189.6	200	188.4	203.4	190.3	195.4	190.5	190.5	190.5	195.4	60
4		205.9	199.5	206.7	200.4	213.5	202.5	201	198.8	198.8	198.8	201	64
5		211.8	206.5	211.5	207	221.4	211.3	205.7	205	205	205	205.7	70
6		215.8	208	215.3	212.2	225.3	215.9	208.6	208.9	208.6	208.9	208.6	57
7		218.2	210.7	217.6	214.8	228.6	220.2	210.9	210.9	210.9	210.9	210.9	68
8		220.1	217.7	219	217.3	230.9	225.7	213.5	213.2	213.5	213.2	213.5	56
9		221.9	221.1	220.4	221.7	233.4	231.2	214.8	217.9	214.8	217.9	214.8	84
10		221.2	219.3	220.1	221.3	232.4	230.6	215	218.4	215	218.4	215	67
11		222.3	226.9	222.1	227.4	235	238.7	*	223.4	*	223.4	*	63
12		222.3	225.4	222.1	227	235	239.7	*	223.8	*	223.8	*	65

December Comparison						Difference			
General Fund (01)		2018-2019	2019-2020	2020-2021	19-20 to 20-21	Budgeted	Left	% spent	
1000's	Regular Instruction	\$ 1,858,602.43	\$ 1,926,507.55	\$ 1,946,377.96	\$ 19,870.41	\$ 6,319,000.00	\$ 4,372,622.04	31%	
1200's	SPED	\$ 417,819.13	\$ 424,973.48	\$ 412,981.09	\$ 7,154.35	\$ 1,751,000.00	\$ 1,338,018.91	24%	
2100's	Support -pupils (SPED)	\$ 184,383.02	\$ 179,338.02	\$ 167,161.73	\$ (5,045.00)	\$ 602,000.00	\$ 434,838.27	28%	
2200's	Support - Pupil Non SP	\$ 106,407.11	\$ 73,940.54	\$ 39,659.92	\$ (32,466.57)	\$ 434,000.00	\$ 394,340.08	9%	
2300's	BOE, Executive, Legal	\$ 97,882.79	\$ 108,626.66	\$ 89,812.15	\$ 10,743.87	\$ 339,000.00	\$ 249,187.85	26%	
2400's	Office of Principal	\$ 255,427.59	\$ 199,405.78	\$ 261,993.39	\$ (56,021.81)	\$ 867,000.00	\$ 605,006.61	30%	
2500's	Gen Ad- Business Services	\$ 119,796.76	\$ 252,570.11	\$ 154,038.47	\$ 132,773.35	\$ 642,000.00	\$ 487,961.53	24%	
2600's	Maintenance/Operation	\$ 377,695.77	\$ 510,951.12	\$ 414,586.04	\$ 133,255.35	\$ 1,349,000.00	\$ 934,413.96	31%	
2700's	Transportation	\$ 87,009.22	\$ 108,014.94	\$ 81,765.67	\$ 21,005.72	\$ 376,000.00	\$ 294,234.33	22%	
3000's	Community Services	\$ 72,507.17	\$ 90,477.73	\$ 71,109.43	\$ 17,970.56	\$ 283,000.00	\$ 211,890.57	25%	
6000's	Federal Programs	\$ 246,866.51	\$ 253,162.17	\$ 265,037.50	\$ 6,295.66	\$ 596,000.00	\$ 330,962.50	44%	
8000's	Transfers	\$ 19,500.00	\$ 39,500.00	\$ 18,500.00	\$ 20,000.00	\$ 45,000.00	\$ 26,500.00	41%	
9000	Non-program	\$ -	\$ -	\$ 7,479.26	\$ 7,679.26	\$ 553,542.00	\$ 546,062.74	1%	
Cash Reserve						\$ 1,000,000.00			
Total		\$ 3,843,897.50	\$ 4,167,468.10	\$ 3,930,502.61	\$ (236,965.49)	\$ 15,156,542.00	\$ 10,226,039.39	26%	
		2018-2019	2019-2020	2020-2021	Difference	Budgeted	Left		
Depreciation Fund (02)		\$ 54,950.00	\$ 80,703.00	\$ 7,902.05	\$ (72,800.95)	\$ 1,863,000.00	\$ 1,855,097.95		
Employee Benefit Fund (03)		\$ 13,168.38	\$ 11,784.40	\$ 10,191.03	\$ (1,593.37)	\$ 20,000.00	\$ 9,808.97		
Activity Fund (05)		\$ 191,058.81	\$ 212,192.30	\$ 173,162.25	\$ (39,030.05)	\$ 836,000.00	\$ 662,837.75		
Nutrition Fund (06)		\$ 177,221.03	\$ 184,227.95	\$ 193,640.70	\$ 9,412.75	\$ 830,000.00	\$ 636,359.30		
Bond Fund (07)		\$ 261,727.50	\$ 263,852.50	\$ 259,476.87	\$ -	\$ 640,400.00	\$ 380,923.13		
Building Fund (08)		\$ 165,469.67	\$ 70,563.76	\$ 14,794.25	\$ -	\$ 792,435.00	\$ 777,640.75		
Student Fee Fund (12)		\$ 2,833.85	\$ 344.50	\$ 265.00	\$ (79.50)	\$ 34,000.00	\$ 33,735.00		
		\$ 4,710,326.74	\$ 4,991,136.51	\$ 4,589,934.76					

Board of Education Regular Meeting

Monday, December 14, 2020 7:00 PM

Office of the Superintendent

1910 Meridian Ave

Cozad, NE 69130

Posted Locations:

- Tri-City Tribune
- Cozad Community Schools District Office

Posted Date: 12/10/2020

The meeting was called to order at 7:00 PM

Ann Burkholder: Present
Joel Carlson: Present
Judy Eggleston: Present
Kiley Goff: Absent
John Peden: Present
Michele Starman: Present

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

1.1. Call to Order, Roll Call

President Starman called the meeting to order at 7:00 pm.

1.2. Nebraska Open Meeting Law, Publication of Meeting

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

Notice of this meeting was given in advance by publication in the Tri-City Tribune and posted on the Cozad Community Schools website and at the District Office. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

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

1.3. Excused/Unexcused Board Member Absence

Motion to excuse board member Kiley Goff Passed with a motion by Judy Eggleston and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea,

Michele Starman: Yea

Yea: 5, Nay: 0

2. PUBLIC COMMENTS

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

When you have been recognized, please stand and state your name and come forward to the front of the board table.

The board will generally allow a total of 20 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 4 individuals who wish to address the board, the 20 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.

For additional instructions on public participation, brochures are provided for you to view. A copy of Policy 2009 Public Participation at Board Meetings is available upon request.

No public comment was made.

3. DILLION HIGGINS-STUDENT TEACHER PRESENTATION

Would not be in attendance, had to coach a basketball game.

4. PRINCIPAL/ADMINISTRATIVE REPORTS

4.1. Patty Wolfe Report

Report Items:

1. Professional Development

2. Device Management

3. Digital Equity Survey

1. Professional Development

1. Canvas

1. Implementation Phase 1 Completed

1. Authenticated Log in

2. Synced with PowerSchool

2. On-going Process Phase 2

1. 3-4 teachers involved in this process

2. NETA Annual Conference

1. Virtual Conference--3 series stretched over 3 months

2. Series will showcase informative learning opportunities, access to the latest ed tech resources

3. Worked with Media Specialists on setting up SORA app that will let students and staff have access to the school OverDrive library through ESU and Wilson Public Library. Media specialists will share with students and staff and help them set this up

2. Device Management

1. Chromebooks (200) ordered on 4/20/2020 have not arrived yet! Weekly checks with Computer Hardware

2. Currently completing updated inventory of staff computers

3. Digital Equity Survey -- November/December 2020 data collection.

1. Homework/Instructional Gap locations

1. As of December 10 of data collected thru the Digital Equity surveys, only 3,000 of the 100,000 student locations represented have Internet issues (reporting none, inadequate or other).

2. Only ? of the data is in across the state

3. In Cozad as of December 1, 2020, -- 658 responses and 66 students reporting none, inadequate or other for internet access (10%)

2. Next steps for State: review collected data, create "gap" maps for districts, engage providers to extended service, consider solutions/pilots for remaining gaps

A board member asked if we are providing devices or hot spots over Christmas break. Mrs. Wolfe stated that once the semester ends there will be no virtual learning until the beginning of next semester.

4.2. William Beckenhauer Report

1. One Act team qualified and participated in the State Class B event on last Friday. (Placed 4th over all)
2. Winter activities are now underway and current DHM's in place. Have had our first events in wrestling, basketball, and speech at the high school.
3. The first semester comes to a close on 12/18, semester 1 and quarter 2 grades will be stored on 12/22.
4. Musical auditions for the HS and MS will be held the week of 12/14. Students have already used Flipgrid for the musical audition, this week will be the reading parts.
5. Choir and band will be filming and putting out digital shows for the public to view here at the end of the semester. Current DHM's make live performances difficult to have.

4.3. Jeremy Yilk Report

1. Winter Activities Update

a. One-Act

- i. Congratulations to the One-Act team! SWC Champs, District Champs and State Play Production Qualifier in Norfolk. Best of luck at State! (Placed 4th at State)
- ii. 12:30 pm Performance
- iii. Upcoming
 1. NSAA State Play Production @ Norfolk (12.11)

b. FFA

- i. FFA Fruit, Meat/Cheese and Candy Fundraiser was a success.
- ii. More district competitions coming up at Curtis.
- iii. State Convention (Virtual)
- iv. Upcoming
 1. District LDE @ Curtis (12.16)

c. Speech

- i. Virtual competition for Cozad Speech Invite on 12.12.
- ii. Upcoming
 1. Lex Speech Invite - Virtual (1.9)

d. Boys Basketball

- i. The varsity boys team lost their opening game 50-68 to Chase County. First home game of the year is against Valentine 5:30 pm.
- ii. Upcoming
 1. JV/V vs Pleasanton (12.8); 9/10 vs McCook (12.10), JV/V vs Hershey (12.11); JV/V vs Valentine (12.12); 9/10 vs Broken Bow (12.14)

e. Girls Basketball

- i. The varsity girls team lost their opening game 41-58 to Chase County. First home game of the year is against Valentine 4:00 pm.
- ii. MS GBB - Continuing to get better and having some success at the A and B levels. (vs Minden 12.10 / vs Ogallala 12.14)
- iii. Upcoming
 1. JV/V vs Pleasanton (12.8); 9/10 vs McCook (12.10), JV/V vs Hershey (12.11); JV/V vs Valentine (12.12); 9/10 vs Broken Bow (12.14); JV/V vs McCook (12.15)

f. Wrestling

- i. Cozad Invite was a huge success. 8 wrestlers competed in the dual tournament. Several of them had winning records.
- ii. More wrestlers look to get back in the mix after being out with injuries or quarantines.
- iii. MS WR - will finish up their season @ Broken Bow.
- iv. Upcoming
 1. Dual @ McCook (12.10) / Colby Invite (12.11) / 7th/8th @ Broken Bow (12.14)

2. Other

- a. New formats and DHM requirements at activities have gone well. The fall season gave us a good gauge on what needed to be done in the winter (separate concessions / separate bathrooms / extra cleaning / seating etc)
- b. A huge shout out to the custodial staff on the hard work put into cleaning during the school day and at events. They are doing a tremendous job.

4.4. Brian Regelin Report

MS Board Report 12/14/20- Brian Regelin

The MS Quiz Bowl team has been formed as part of our HAL program. We have 27 students signed up to participate. Practice started last week.

Middle School Spelling Bee will start their first practice Thursday, December 17th

WHAT: Cozad Middle School Spelling Bee

WHEN: Finals are Tuesday February 9th at 2:00 p.m.

PRIZE: The final 3 will receive a part of the Hershel Olson Family Memorial Spelling Bee Award.

1st Place ~ \$500 2nd Place ~ \$350 3rd Place ~ \$175

WHO: Open to any Cozad Middle School student 6th - 8th grade. We will have weekly practices during MOD.

Winner will go on to compete in the state spelling bee which will be held virtually on Saturday March 6th, 2021

Cozad Middle School students finished their paper drive and did an outstanding job of giving back to their community by donating and delivering paper products and laundry detergent again this year.

First semester attendance data shows the middle school has had a few more attendance issues this semester due to COVID quarantine. Teachers have been doing an amazing job of providing assignments, doing Zoom lessons when needed and getting students back on track when they return to school.

We will be doing a shortened version of our Honors Convocation Thursday, December 17th. This is for students that have a 3.25 grade point average or higher.

The group counseling program for students on the down list has been successful. Eight of the nine students Mr. Shaffer has been working with are off of the down list and 4 have been off for 4 weeks in a row. The 6th grade students have responded really well. (Getting kids to understand academics.)

Board members wondered if they noticed student fatigue. Mr. Regelin told the board that students want to be in school. It allows them to be around their peers/ friends and getting a education.

4.5. Dale Henderson Report

1. Elem. Assembly: We will be conducting an elementary music assembly featuring the elementary honor choir and high school band playing Christmas music on Dec. 18th .
2. Dec. 18th - end of quarter and first semester. Report cards going home on Jan. 6 th .
3. FAST Testing: We have started our FAST testing for the mid-year time period. This data will help us determine progress so far and provide future instructional direction.

The perimeter fence will begin being put in Dec 28th.

4.6. James Ford Report

CEEC: Our students will do a virtual Christmas program this year that we will stream and send out to our families. We will have our next round of Kind Kids being honored and our special guest Santa will be our presenter. The staff has been completing the last of their required Professional Development training and almost every staff member has fulfilled their requirement. I have spoken with the staff about starting the MTSS process at CEEC using and expanding on the models we already have in place and they are on board and we will work to make progress on this in the second semester.

SPED: Second-quarter progress reports are being sent out and the data and progress reports indicate that our students have made tremendous progress over the course of the semester and obviously have benefited from returning to school. Our staff has done a great job implementing our contingency plans on the few students who had to be

quarantined and for the most part, students have been able to maintain progress even if they have been doing remote learning.

MTSS: Integrated teams have met again in both the elementary and middle school recently on where we want to go next. A focus at the elementary level has been getting our MTSS website ready to launch so the public can see our plan to help students and their families. This is going to be extremely beneficial for our upcoming visit for school improvement, progress on our strategic plan framework, and for our general communication and transparency to the families we are serving. I have been helping Karen Berreckman update the site so each location has a link that we can continue developing as our MTSS teams continue to grow. When the site is ready to launch either I or Karen can present it and our hope/goal is to have it ready by February.

The intervention program that we are piloting at the middle school for the second semester is called MyPath and it sets students on their "path" based on their MAP scores and reteaches lessons to students who are struggling and can do expansion lessons for high achieving students. It has video lessons and many other interactive features to help intensify the teaching and learning happening in reading/language arts and math. We will set up training for this program for our team and we hope to implement this sometime in the second semester at the middle school. If this program yields positive results which we anticipate it will we will look at this being one of the interventions that we use at the middle school and it can be expanded to the high school level. It is a 6-12 program.

5. SUPERINTENDENT REPORT

Mr. Wymore spoke to the board about the current district ACT and MAP scores. He showed graphs to the board of scores supporting the evidence of growth from certain classes over multiple years.

6. CONSENT AGENDA

Motion to approve the consent agenda, as presented Passed with a motion by Judy Eggleston and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

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

- Minutes from the November 16, 2020, 7pm, Board of Education Regular Meeting
- Minutes from the November 17, 2020, pm, Board of Education Retreat
- Minutes from the December 1,2020, 1pm, Board of Education Special Meeting
- Minutes from the December 1,2020, 6pm, Board of Education Special Meeting
- Minutes from the December 2,2020, 1pm, Board of Education Special Meeting
- Minutes from the December 2,2020, 6pm, Board of Education Special Meeting
- Minutes from the December 7,2020, 6pm, Board of Education Retreat

6.2. Congratulations, Condolences, Correspondences

Condolences to Ron Bubak on the passing of his father, Dale.

6.3. Classified Resignations

6.4. Classified Hires

6.5. Standing Reports

6.5.1. Sub Reports

6.5.2. Nutrition Services SNP Claim for Reimbursement Summary

October SFSP:	\$74,220.22
November SFSP:	\$66,916.51
November SNP:(AZ Snack)	\$813.12

TOTAL Reimbursment: \$141,949.85

6.5.3. Bus Route Averages

6.6. Salary Advancement Applications

David Squires, Northwest Missouri State University, Data Literacy and Assessment for Schools, 3 hours

David Squires, Northwest Missouri State University, School Law, 3 hours

David Squires, Northwest Missouri State University, Practicum for a Guaranteed and Viable Curriculum

6.7. Local Sub

Local Substitute Teaching Permits for:

Ashley Burkholder

Maria Everett

Lucas Everett

7. FINANCIAL REPORTS AND CLAIMS

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

Judy Eggleston: Abstain (With Conflict- wanted more information on Cash Flow), Ann

Burkholder: Yea, Joel Carlson: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 4, Nay: 0, Abstain: 1

7.1. District Treasurer's Report

7.2. District Financial Report

7.3. Check Journal General Fund

7.4. Check Journal Lunch Fund

7.5. Activities Financial Report

7.6. Activities Check Journal

7.7. BANK STATEMENTS

7.7.1. Bond Fund

7.7.2. Building Fund

7.7.3. General Fund

7.7.4. Depreciation Fund

7.7.5. Employee Benefit

7.7.6. Student Fees

7.7.7. Lunch Fund

7.8. Standing Financial Reports

7.8.1. Bond Fund Taxes Report

7.8.2. General Fund Taxes Report

7.8.3. Building Fund Taxes Report

7.8.4. Cash Flow

8. RESIGNATION OF CERTIFICATED STAFF AT THE END OF THE 2020-2021 CONTRACT YEAR

Motion to approve the resignation of certificated staff member Bill Beckenhauer at the end of the 2020-2021 contract year. Passed with a motion by Ann Burkholder and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

The district received resignation from Bill Beckenhauer, Cozad High School Administrator

The board thanked Bill Beckenhauer for all of his hard work as the High School Principal. They expressed how grateful they were to have him this many years.

9. APPROVAL OF CONTRACT FOR ANGELA SIMPSON AS SUPERINTENDENT OF COZAD COMMUNITY SCHOOLS

Motion to approve Angela Simpson as Cozad Community Schools Superintendent with a salary contract of \$166,000 starting July 2021 Passed with a motion by John Peden and a second by Judy Eggleston.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

10. APPROVAL OF CONTRACT FOR ANGELA SIMPSON AS A CONSULTANT FOR COZAD COMMUNITY SCHOOLS

Motion to approve Angela Simpson as a consultant for Cozad Community Schools starting January 1, 2021 Passed with a motion by Ann Burkholder and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

Will be an acting consultant through the High School Principal hiring.

11. DISCUSS, CONSIDER AND TAKE ACTION ON AMENDMENT TO MIDDLE SCHOOL PRINCIPAL'S EMPLOYMENT AGREEMENT

Motion to make amendment to Middle School Principal's employment agreement Passed with a motion by John Peden and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

Custodian/Transportation/Grounds Director

This amendment is only for the current 2020-2021 school year. It will be included on the 2021-2022 contract.

12. DISCUSS, CONSIDER AND TAKE ACTION ON TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM (TERIP)

Motion to enter closed session for the protection of public interest involving strategy sessions with respect to collective bargaining for the Temporary Early Retirement Incentive Program at 8:23pm Passed with a motion by John Peden and a second by Judy Eggleston.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

Closed session ended at 9:01pm.

Motion to approve offering the Temporary Early Retirement Incentive Program to the first 3 eligible applicants Passed with a motion by John Peden and a second by Ann Burkholder.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

\$16,000 into 403b to the first three eligible

13. DISCUSS NEGOTIATIONS

Motion to enter closed session in protection of public interest involving strategy sessions with respect to collective bargaining at 9:03pm Passed with a motion by John Peden and a second by Judy Eggleston.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

Closed session ended at 9:18pm

14. AGENDA SETTING AND FUTURE MEETINGS

- Monday, January 18, 2020, Regular Board of Education Meeting, 7pm
- Monday, February 15, 2020, Regular Board of Education Meeting, 7pm

15. ADJOURNMENT

Motion to adjourn the meeting at 9:19pm Passed with a motion by Ann Burkholder and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Judy Eggleston: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

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

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

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

The meeting was adjourned at 9:19 PM.

Mr. Ron Wymore, Superintendent
Cozad Community Schools District No. 11

SFSP Claim For Reimbursement Summary

240011 Status: Active
Cozad Community Schools
 DBA:
 1710 Meridian Avenue
 Cozad, NE 69130

Confirmation #: AEIFHE

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Dec 2020	0	01/07/2021	01/07/2021		Original

General Information

Meal Description	Number of Participating Sites	Total Number of Days Food Served	Average Daily Attendance	Number of Eligible Children (Camp only)
Breakfast	4	14	307	0
AM Snack	0	0	0	0
Lunch	4	14	690	0
PM Snack	0	0	0	0
Supper	0	0	0	0

Self-Prep and/or Vended-Rural Meals Served to Children

Meal Description	First Meals Served (A)	Second Meals Served (B)	Second Meals Allowed (C)	Camp 1st Meals Served (D)	Camp 2nd Meals Served (E)	Camp 2nd Meals Allowed (F)	Reimbursable Meals Total (A+C+D+F)
Breakfast	4,267	0	0	0	0	0	4,267
AM Snack	0	0	0	0	0	0	0
Lunch	9,642	0	0	0	0	0	9,642
PM Snack	0	0	0	0	0	0	0
Supper	0	0	0	0	0	0	0

Operating Reimbursement

Meal Description	Total Reimbursable Meals Served	Reimbursement Rate	Reimbursement Amount
Breakfast	4,267	2.1600	9,216.72
AM Snack	0	0.8700	0.00
Lunch	9,642	3.7600	36,253.92
PM Snack	0	0.8700	0.00
Supper	0	3.7600	0.00
Total			45,470.64

Administrative Reimbursement - Self-Prep and/or Vended Rural

Meal Description	Total Reimbursable Meals Served	Reimbursement Rate	Reimbursement Amount
Breakfast	4,267	0.2150	917.41
AM Snack	0	0.1075	0.00
Lunch	9,642	0.3925	3,784.49
PM Snack	0	0.1075	0.00
Supper	0	0.3925	0.00
Total			4,701.90

Claim Reimbursement Total

50,172.54

Sponsor Claim Reimbursement Totals	Operating Reimbursement	Administrative Reimbursement	Reimbursement Totals
Current Claim Earnings	45,470.64	4,701.90	50,172.54
Previous Claim Earnings	0.00	0.00	0.00
Earned Amount	45,470.64	4,701.90	50,172.54
Net Claim Reimbursement Total	45,470.64	4,701.90	50,172.54

Hide Site Meal Details

Site Meal Totals

0003 Cozad Early Education Center (CEEC)

Meal Type	Operating Days	ADA	Eligible Meals	Allowed 2nd Meals	Rate	Amount
Breakfast	14	26	356	0	2.3750	845.50
Lunch	14	44	609	0	4.1525	2,528.87
Site Total						3,374.37

0002 Cozad Elementary

Meal Type	Operating Days	ADA	Eligible Meals	Allowed 2nd Meals	Rate	Amount
Breakfast	14	111	1,544	0	2.3750	3,667.00
Lunch	14	324	4,534	0	4.1525	18,827.43
Site Total						22,494.43

0005 Cozad High School

Meal Type	Operating Days	ADA	Eligible Meals	Allowed 2nd Meals	Rate	Amount
Breakfast	14	80	1,110	0	2.3750	2,636.25
Lunch	14	166	2,324	0	4.1525	9,650.41
Site Total						12,286.66

0004 Cozad Middle School

Meal Type	Operating Days	ADA	Eligible Meals	Allowed 2nd Meals	Rate	Amount
Breakfast	14	90	1,257	0	2.3750	2,985.37
Lunch	14	156	2,175	0	4.1525	9,031.68
Site Total						12,017.05

SNP Claim For Reimbursement Summary

240011 Status: Active
Cozad Community Schools
 DBA:
 1910 Meridian Avenue
 Cozad, NE 69130-1159

Confirmation #: AB2ELM

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Dec 2020	0	01/07/2021	01/07/2021		Original

Sponsor Totals

Meal Type	Meals/Supplements Served	Federal Rate	Reimbursement Federal Amount
Afterschool Care Program - Area Eligible			
Free	658	0.9600	631.68
Total	658		631.68

Claim Reimbursement Total

631.68

Sponsor Claim Reimbursement Totals

Current Claim Reimbursement Total	631.68
Previous Claim Reimbursement Total	0.00
Net Claim Reimbursement Total	631.68

Hide Site Meal Details

Site Meal Totals

Cozad Elementary 0002

Meal Type	Free	Reduced	Paid	Total
Afterschool Care Program - Area Eligible	658	0	0	658

BOND FUND TAXES BY FISCAL YEAR

2020-2021	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 174,239.10	\$ 17,358.92	\$ 4,664.81	\$ 1,603.07	\$ 28,062.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,928.45
2019-2020	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 174,914.16	\$ 16,325.63	\$ 3,885.72	\$ 1,746.08	\$ 27,690.19	\$ 22,979.05	\$ 26,310.60	\$ 29,071.21	\$ 213,733.50	\$ 29,267.71	\$ 11,714.05	\$ 15,170.76	\$ 572,808.66
2018-2019	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 168,283.68	\$ 12,278.69	\$ 5,121.84	\$ 2,348.41	\$ 30,314.58	\$ 23,781.93	\$ 26,593.40	\$ 28,894.40	\$ 217,331.23	\$ 32,770.29	\$ 8,835.99	\$ 11,146.32	\$ 567,700.76
2017-2018	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 181,290.56	\$ 18,195.27	\$ 5,516.18	\$ 1,526.49	\$ 39,611.89	\$ 25,766.84	\$ 24,833.64	\$ 26,465.36	\$ 218,079.42	\$ 29,260.71	\$ 10,492.84	\$ 8,818.59	\$ 589,857.79
2016-2017	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 182,043.35	\$ 16,021.09	\$ 4,326.91	\$ 1,088.34	\$ 32,747.46	\$ 21,737.18	\$ 27,237.60	\$ 26,398.83	\$ 229,805.40	\$ 37,489.46	\$ 9,382.42	\$ 14,155.28	\$ 602,433.32
2015-2016	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 182,184.65	\$ 30,400.55	\$ 9,990.45	\$ 1,921.04	\$ 35,563.42	\$ 29,631.14	\$ 15,422.28	\$ 24,287.34	\$ 227,212.06	\$ 23,595.50	\$ 7,942.85	\$ 13,096.85	\$ 601,248.13
2014-2015	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 180,488.37	\$ 25,942.34	\$ 3,472.63	\$ 2,005.79	\$ 34,462.47	\$ 21,299.76	\$ 22,147.05	\$ 28,445.43	\$ 209,472.68	\$ 35,946.55	\$ 3,903.11	\$ 34,421.46	\$ 602,007.64
2013-2014	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 126,357.40	\$ 17,784.40	\$ 9,654.92	\$ 1,388.31	\$ 33,296.62	\$ 18,903.58	\$ 16,188.48	\$ 32,930.48	\$ 221,816.76	\$ 32,891.85	\$ 9,133.50	\$ 15,197.51	\$ 535,543.81

BOND FUND TAXES BY CALENDAR YEAR

2021	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 28,062.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,062.55
Dawson County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pro-Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 28,062.55	\$ -	\$ 28,062.55										

TAXES REQUESTED vs TAXES COLLECTED SUMMARY

Requested in 2020-2021 budget: \$ -
 Received (Taxes, Credit, Homestead): \$ 28,062.55
 Difference (still due us): \$ (28,062.55)

2020	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 27,690.19	\$ 22,835.25	\$ 7,096.81	\$ 24,077.61	\$ 193,075.01	\$ 25,165.09	\$ 7,611.43	\$ 9,944.14	\$ 173,313.78	\$ 17,164.70	\$ 4,664.81	\$ 1,603.07	\$ 514,241.89
Dawson County State Tax Credit	\$ -	\$ -	\$ 13,248.00	\$ -	\$ 13,248.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,496.00
Dawson County Homestead	\$ -	\$ -	\$ 4,102.62	\$ 4,102.62	\$ 4,102.62	\$ 4,102.62	\$ 4,102.62	\$ 4,012.58	\$ -	\$ -	\$ -	\$ -	\$ 24,525.68
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 2,471.94	\$ -	\$ -	\$ -	\$ 925.32	\$ -	\$ -	\$ -	\$ 3,397.26
Dawson County Pro-Rate	\$ -	\$ 143.80	\$ -	\$ -	\$ 835.93	\$ -	\$ -	\$ 323.06	\$ -	\$ 194.22	\$ -	\$ -	\$ 1,497.01
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 890.98	\$ -	\$ -	\$ -	\$ 890.98	\$ -	\$ -	\$ -	\$ -	\$ 1,781.96
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 799.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799.24
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 1,063.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,063.93
TOTALS	\$ 27,690.19	\$ 22,979.05	\$ 26,310.60	\$ 29,071.21	\$ 213,733.50	\$ 29,267.71	\$ 11,714.05	\$ 15,170.76	\$ 174,239.10	\$ 17,358.92	\$ 4,664.81	\$ 1,603.07	\$ 573,802.97

TAXES REQUESTED vs TAXES COLLECTED SUMMARY

Requested in 2019-2020 budget: \$ 571,717.00
 Received (Taxes, Credit, Homestead): \$ 565,958.91
 Difference (still due us): \$ 6,453.43

2019	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 30,314.58	\$ 23,456.52	\$ 9,689.30	\$ 24,080.04	\$ 198,570.87	\$ 28,926.99	\$ 4,502.33	\$ 6,331.96	\$ 174,366.63	\$ 16,116.75	\$ 3,885.72	\$ 1,746.08	\$ 521,987.77
Dawson County State Tax Credit	\$ -	\$ -	\$ 10,955.67	\$ -	\$ 10,955.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,911.34
Dawson County Homestead	\$ -	\$ -	\$ 3,843.30	\$ 3,843.30	\$ 3,843.30	\$ 3,843.30	\$ 3,843.30	\$ 3,843.30	\$ -	\$ -	\$ -	\$ -	\$ 23,059.80
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 3,408.49	\$ -	\$ -	\$ -	\$ 547.53	\$ -	\$ -	\$ -	\$ 3,956.02
Dawson County Pro-Rate	\$ -	\$ 325.41	\$ -	\$ -	\$ 552.90	\$ -	\$ 490.36	\$ -	\$ -	\$ 208.88	\$ -	\$ -	\$ 1,577.55
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 971.06	\$ -	\$ -	\$ -	\$ 971.06	\$ -	\$ -	\$ -	\$ -	\$ 1,942.12
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 870.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 870.44
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 1,234.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,234.69
TOTALS	\$ 30,314.58	\$ 23,781.93	\$ 26,593.40	\$ 28,894.40	\$ 217,331.23	\$ 32,770.29	\$ 8,835.99	\$ 11,146.32	\$ 174,914.16	\$ 16,325.63	\$ 3,885.72	\$ 1,746.08	\$ 576,539.73

TAXES REQUESTED vs TAXES COLLECTED SUMMARY

Requested in 2018-2019 budget: \$ 572,777.77
 Received (Taxes, Credit, Homestead): \$ 566,958.91
 Difference (still due us): \$ 5,818.86

2018	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 39,611.89	\$ 25,323.87	\$ 8,339.17	\$ 21,782.38	\$ 198,933.94	\$ 25,555.68	\$ 6,431.97	\$ 4,135.61	\$ 167,191.48	\$ 12,092.85	\$ 5,121.84	\$ 2,348.41	\$ 516,869.09
Dawson County State Tax Credit	\$ -	\$ -	\$ 10,761.83	\$ -	\$ 10,761.83	\$ 3,705.03	\$ 3,705.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,933.72
Dawson County Homestead	\$ -	\$ -	\$ 3,705.03	\$ 3,705.03	\$ 3,705.03	\$ -	\$ -	\$ 3,705.03	\$ -	\$ -	\$ -	\$ -	\$ 14,820.12
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 4,084.33	\$ -	\$ -	\$ -	\$ 1,092.20	\$ -	\$ -	\$ -	\$ 5,176.53
Dawson County Pro-Rate	\$ -	\$ 442.97	\$ -	\$ -	\$ 594.29	\$ -	\$ 355.84	\$ -	\$ -	\$ 185.84	\$ -	\$ -	\$ 1,578.94
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 977.95	\$ -	\$ -	\$ -	\$ 977.95	\$ -	\$ -	\$ -	\$ -	\$ 1,955.90
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 897.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 897.28
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 1,130.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,130.33
TOTALS	\$ 39,611.89	\$ 25,766.84	\$ 24,833.64	\$ 26,465.36	\$ 218,079.42	\$ 29,260.71	\$ 10,492.84	\$ 8,818.59	\$ 168,283.68	\$ 12,278.69	\$ 5,121.84	\$ 2,348.41	\$ 571,361.91

Requested in 2017-2018 budget: \$ 561,212.12
 Received (Taxes, Credit, Homestead): \$ 560,622.93
 Difference (still due us): \$ 589.19

2017	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 32,545.07	\$ 21,737.18	\$ 9,634.61	\$ 21,091.21	\$ 213,544.55	\$ 30,298.90	\$ 4,802.71	\$ 8,880.43	\$ 181,290.56	\$ 15,484.03	\$ 5,516.18	\$ 1,526.49	\$ 546,351.92
Dawson County State Tax Credit	\$ -	\$ -	\$ 11,191.51	\$ -	\$ 11,191.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,383.02
Dawson County Homestead	\$ -	\$ -	\$ 4,212.65	\$ 4,212.65	\$ 4,212.65	\$ 4,212.65	\$ 4,212.65	\$ 4,179.88	\$ -	\$ -	\$ -	\$ -	\$ 25,243.13
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,977.91	\$ -	\$ -	\$ -	\$ 2,520.90	\$ -	\$ -	\$ 5,498.81
Dawson County Pro-Rate	\$ 202.39	\$ -	\$ -	\$ -	\$ 856.69	\$ -	\$ 367.06	\$ -	\$ -	\$ 190.34	\$ -	\$ -	\$ 1,616.48
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 1,094.97	\$ -	\$ -	\$ -	\$ 1,094.97	\$ -	\$ -	\$ -	\$ -	\$ 2,189.94
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 1,040.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040.79
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 1,158.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158.04
TOTALS	\$ 32,747.46	\$ 21,737.18	\$ 27,237.60	\$ 26,398.83	\$ 229,805.40	\$ 37,489.46	\$ 9,382.42	\$ 14,155.28	\$ 181,290.56	\$ 18,195.27	\$ 5,516.18	\$ 1,526.49	\$ 605,482.13

Requested in 2016-2017 budget: \$ 600,505.04
 Received (Taxes, Credit, Homestead): \$ 593,978.07
 Difference (still due us): \$ 6,526.97

GENERAL FUND TAXES BY FISCAL YEAR

2020-2021	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 2,232,452.26	\$ 375,737.16	\$ 111,974.37	\$ 63,730.91	\$ 1,104,009.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,887,904.14
Custer County	\$ 11,942.68	\$ 22,588.02	\$ 5,310.52	\$ -	\$ 24,480.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,322.06
Lincoln County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,244,394.94	\$ 398,325.18	\$ 117,284.89	\$ 63,730.91	\$ 1,128,490.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,952,226.20
2019-2020	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 2,148,913.53	\$ 445,625.20	\$ 138,839.53	\$ 85,730.22	\$ 1,194,187.36	\$ 468,798.05	\$ 491,903.69	\$ 352,356.55	\$ 2,875,204.95	\$ 486,359.12	\$ 188,256.63	\$ 174,723.03	\$ 9,050,897.86
Custer County	\$ 11,745.59	\$ -	\$ -	\$ 5,086.11	\$ 5,851.10	\$ 10,167.44	\$ 3,894.74	\$ 12,762.56	\$ 13,816.77	\$ 16,487.23	\$ 2,153.84	\$ 2,708.17	\$ 84,673.55
Lincoln County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ 0.04
TOTALS	\$ 2,160,659.12	\$ 445,625.20	\$ 138,839.53	\$ 90,816.33	\$ 1,200,038.46	\$ 478,965.49	\$ 495,798.43	\$ 365,119.15	\$ 2,889,021.72	\$ 502,846.35	\$ 190,410.47	\$ 177,431.20	\$ 9,135,571.45
2018-2019	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 2,155,777.52	\$ 437,736.84	\$ 135,565.57	\$ 53,416.57	\$ 1,163,431.00	\$ 631,845.19	\$ 449,425.75	\$ 299,025.44	\$ 2,809,980.87	\$ 525,112.44	\$ 148,359.96	\$ 129,764.60	\$ 8,939,441.75
Custer County	\$ 10,207.98	\$ 10,933.72	\$ 235.31	\$ 5,011.34	\$ 16,930.31	\$ 5,206.22	\$ 3,735.40	\$ 101.97	\$ 8,656.40	\$ 14,096.16	\$ 5,781.94	\$ 102.39	\$ 80,999.14
Lincoln County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ 0.04
TOTALS	\$ 2,165,985.50	\$ 448,670.56	\$ 135,800.88	\$ 58,427.91	\$ 1,180,361.31	\$ 637,051.41	\$ 453,161.15	\$ 299,127.41	\$ 2,818,637.27	\$ 539,208.64	\$ 154,141.90	\$ 129,866.99	\$ 9,020,440.93
2017-2018	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 2,256,207.30	\$ 361,283.24	\$ 127,940.42	\$ 56,386.48	\$ 1,216,976.46	\$ 682,079.37	\$ 367,692.82	\$ 287,668.43	\$ 2,940,472.62	\$ 471,972.99	\$ 100,248.19	\$ 136,420.58	\$ 9,005,348.90
Custer County	\$ 11,552.52	\$ 3,334.84	\$ 412.23	\$ 5,543.14	\$ 23,808.62	\$ 20,244.05	\$ 3,767.87	\$ 13,052.86	\$ 10,815.33	\$ 14,329.14	\$ -	\$ 3,086.45	\$ 109,947.05
Lincoln County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
TOTALS	\$ 2,267,759.82	\$ 364,618.08	\$ 128,352.65	\$ 61,929.62	\$ 1,240,785.08	\$ 702,323.42	\$ 371,460.73	\$ 300,721.29	\$ 2,951,287.95	\$ 486,302.13	\$ 100,248.19	\$ 139,507.03	\$ 9,115,295.99
2016-2017	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 2,004,753.54	\$ 377,665.48	\$ 120,468.36	\$ 50,036.23	\$ 1,192,546.73	\$ 630,706.61	\$ 342,451.92	\$ 340,147.25	\$ 2,654,310.93	\$ 639,315.88	\$ 95,243.62	\$ 144,905.87	\$ 8,592,552.42
Custer County	\$ -	\$ 22,506.45	\$ -	\$ 4,937.08	\$ 7,662.18	\$ 29,784.65	\$ 4,711.02	\$ 6,285.04	\$ 6,607.25	\$ 4,411.46	\$ 5,534.62	\$ 3,014.95	\$ 95,454.70
Lincoln County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ 0.04
TOTALS	\$ 2,004,753.54	\$ 400,171.93	\$ 120,468.36	\$ 54,973.31	\$ 1,200,208.91	\$ 660,491.26	\$ 347,162.94	\$ 346,432.33	\$ 2,660,918.18	\$ 643,727.34	\$ 100,778.24	\$ 147,920.82	\$ 8,688,007.16
2015-2016	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 1,660,464.77	\$ 516,137.16	\$ 143,267.72	\$ 34,437.89	\$ 981,167.12	\$ 858,949.00	\$ 132,461.14	\$ 278,668.18	\$ 2,577,931.88	\$ 564,504.57	\$ 81,996.08	\$ 130,134.85	\$ 7,960,120.36
Custer County	\$ 8,349.56	\$ 2,354.21	\$ 1,267.39	\$ 9,820.17	\$ 33.51	\$ 26,056.29	\$ 2,913.12	\$ 10,529.66	\$ 7,514.86	\$ 14,267.79	\$ -	\$ 2,604.05	\$ 85,710.61
TOTALS	\$ 1,668,814.33	\$ 518,491.37	\$ 144,535.11	\$ 44,258.06	\$ 981,200.63	\$ 885,005.29	\$ 135,374.26	\$ 289,197.84	\$ 2,585,446.74	\$ 578,772.36	\$ 81,996.08	\$ 132,738.90	\$ 8,045,830.97
2014-2015	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 1,404,616.58	\$ 412,484.07	\$ 113,802.15	\$ 50,728.82	\$ 946,148.17	\$ 376,144.55	\$ 258,802.72	\$ 281,325.09	\$ 2,160,797.35	\$ 652,728.48	\$ 65,957.85	\$ 131,238.84	\$ 6,854,774.67
Custer County	\$ 1,530.54	\$ 5,755.76	\$ 7,302.45	\$ 5,830.04	\$ 10,544.31	\$ 9,164.39	\$ 1,600.80	\$ 25.78	\$ 6,572.84	\$ 4,395.01	\$ 5,609.20	\$ 36.27	\$ 58,367.39
TOTALS	\$ 1,406,147.12	\$ 418,239.83	\$ 121,104.60	\$ 56,558.86	\$ 956,692.48	\$ 385,308.94	\$ 260,403.52	\$ 281,350.87	\$ 2,167,370.19	\$ 657,123.49	\$ 71,567.05	\$ 131,275.11	\$ 6,913,142.06
2013-2014	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 1,234,534.91	\$ 399,513.01	\$ 127,839.50	\$ 35,052.48	\$ 783,632.17	\$ 415,533.45	\$ 112,226.98	\$ 226,865.94	\$ 1,852,636.61	\$ 472,988.75	\$ 80,274.52	\$ 125,449.89	\$ 5,866,548.21
Custer County	\$ 3,752.48	\$ 11,220.21	\$ 4,646.15	\$ -	\$ 2,054.04	\$ 6,939.66	\$ 1,006.27	\$ 4,333.45	\$ 8,618.25	\$ 6,682.60	\$ 37.26	\$ -	\$ 49,290.37
Lincoln County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ 0.04
TOTALS	\$ 1,238,287.39	\$ 410,733.22	\$ 132,485.65	\$ 35,052.48	\$ 785,686.21	\$ 422,473.11	\$ 113,233.25	\$ 231,199.39	\$ 1,861,254.90	\$ 479,671.35	\$ 80,311.78	\$ 125,449.89	\$ 5,915,838.62

GENERAL FUND TAXES BY CALENDAR YEAR

2021	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Motor Vehicle	\$ 33,669.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,669.11
Dawson County Taxes	\$ 1,065,657.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,657.99
Dawson County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pro-Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Municipal Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Fines and Licenses	\$ 4,682.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,682.34
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Motor Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Taxes	\$ 24,439.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,439.14
Custer County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Pro-Rate	\$ 41.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.70
Lincoln County In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,128,490.28	\$ -	\$ 1,128,490.28										

TAXES REQUESTED vs TAXES COLLECTED SUMMARY
 Requested in 2020-2021 budget: \$ -
 Received (Taxes, Credit, Homestead): \$ 1,090,097.13
 Difference (still due us): \$ (1,090,097.13)

2020	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Motor Vehicle	\$ 34,552.22	\$ 89,004.63	\$ 29,911.47	\$ 31,566.03	\$ 25,411.23	\$ 18,323.68	\$ 51,767.59	\$ 39,781.84	\$ 32,519.45	\$ 28,701.51	\$ 30,700.49	\$ 27,261.38	\$ 439,501.52
Dawson County Taxes	\$ 1,153,483.58	\$ 371,128.66	\$ 138,674.02	\$ 280,515.51	\$ 2,507,741.77	\$ 437,321.05	\$ 109,178.35	\$ 91,699.44	\$ 2,186,239.55	\$ 335,622.02	\$ 75,041.66	\$ 30,150.30	\$ 7,716,795.91
Dawson County State Tax Credit	\$ -	\$ -	\$ 280,423.39	\$ -	\$ 280,423.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560,846.78
Dawson County Homestead	\$ -	\$ -	\$ 22,925.55	\$ 22,925.55	\$ 22,925.55	\$ 22,925.55	\$ 22,925.55	\$ 22,560.47	\$ -	\$ -	\$ -	\$ -	\$ 137,188.22
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 17,280.99	\$ -	\$ -	\$ -	\$ 6,468.79	\$ -	\$ -	\$ -	\$ 23,749.78
Dawson County Pro-Rate	\$ -	\$ 2,118.91	\$ -	\$ -	\$ 12,444.96	\$ -	\$ -	\$ 4,809.58	\$ -	\$ 2,891.47	\$ -	\$ -	\$ 23,264.92
Dawson County In Lieu	\$ -	\$ -	\$ -	\$ 192.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192.58	\$ -	\$ -	\$ 385.16
Dawson County Municipal Fines	\$ 10.00	\$ 150.00	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 360.00
Dawson County Fines and Licenses	\$ 6,141.56	\$ 6,395.85	\$ 6,766.73	\$ 5,484.97	\$ 8,927.06	\$ 7,788.84	\$ 4,385.14	\$ 4,149.79	\$ 7,224.47	\$ 8,329.58	\$ 6,232.22	\$ 6,319.23	\$ 78,145.44
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 11,621.91	\$ -	\$ -	\$ -	\$ -	\$ 11,621.91	\$ -	\$ -	\$ -	\$ 23,243.82
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 5,764.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,764.70
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 7,437.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,437.83
Custer County Motor Vehicle	\$ -	\$ 218.98	\$ -	\$ -	\$ 51.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.29	\$ -	\$ 297.43
Custer County Taxes	\$ 5,851.10	\$ 9,948.46	\$ 3,893.12	\$ 12,563.61	\$ 9,872.49	\$ 16,487.23	\$ 2,116.19	\$ 2,606.65	\$ 11,942.68	\$ 22,538.09	\$ 5,310.52	\$ -	\$ 103,130.14
Custer County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ 3,893.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,893.12
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ 101.52	\$ -	\$ -	\$ -	\$ 101.52	\$ -	\$ -	\$ -	\$ -	\$ 203.04
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ 1.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.62
Custer County Pro-Rate	\$ -	\$ -	\$ -	\$ 97.43	\$ -	\$ -	\$ 37.65	\$ -	\$ -	\$ 22.64	\$ -	\$ -	\$ 157.72
Lincoln County In Lieu	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
TOTALS	\$ 1,200,038.46	\$ 478,965.49	\$ 495,798.43	\$ 365,119.15	\$ 2,889,021.72	\$ 502,846.35	\$ 190,410.47	\$ 177,431.20	\$ 2,244,394.94	\$ 398,325.18	\$ 117,284.89	\$ 63,730.91	\$ 9,123,367.19

TAXES REQUESTED vs TAXES COLLECTED SUMMARY
 Requested in 2019-2020 budget: \$ 8,608,081.00
 Received (Taxes, Credit, Homestead): \$ 8,521,854.17
 Difference (still due us): \$ 86,226.83

2019	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Motor Vehicle	\$ 26,426.95	\$ 87,330.13	\$ 27,151.04	\$ 34,794.06	\$ 34,424.27	\$ 28,048.32	\$ 32,791.66	\$ 35,374.46	\$ 29,945.87	\$ 24,343.76	\$ 26,177.86	\$ 22,594.61	\$ 409,402.99
Dawson County Taxes	\$ 1,137,004.05	\$ 513,322.01	\$ 148,438.51	\$ 221,462.85	\$ 2,487,047.66	\$ 468,443.87	\$ 79,764.31	\$ 54,182.19	\$ 2,106,669.12	\$ 412,774.18	\$ 104,315.61	\$ 27,714.94	\$ 7,761,139.30
Dawson County State Tax Credit	\$ -	\$ -	\$ 229,833.94	\$ -	\$ 229,833.94	\$ -	\$ -	\$ -	\$ 20,825.67	\$ -	\$ -	\$ -	\$ 480,493.55
Dawson County Homestead	\$ -	\$ -	\$ 20,825.67	\$ 20,825.67	\$ 20,825.67	\$ 20,825.67	\$ 20,825.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,128.35
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 23,664.88	\$ -	\$ -	\$ -	\$ 3,801.45	\$ -	\$ -	\$ -	\$ 27,466.33
Dawson County Pro-Rate	\$ -	\$ 4,904.97	\$ -	\$ -	\$ 8,146.75	\$ -	\$ 7,225.31	\$ -	\$ -	\$ 3,077.71	\$ -	\$ -	\$ 23,354.74
Dawson County In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Municipal Fines	\$ 12.00	\$ 185.00	\$ 13.00	\$ 5.00	\$ 30.00	\$ -	\$ 60.00	\$ 38.00	\$ 17.00	\$ 7.00	\$ 33.00	\$ 75.00	\$ 475.00
Dawson County Fines and Licenses	\$ -	\$ 26,276.08	\$ 7,994.65	\$ 9,750.62	\$ 6,032.70	\$ 7,764.58	\$ 7,693.01	\$ 7,165.04	\$ 8,480.09	\$ 5,422.55	\$ 8,313.06	\$ 35,345.67	\$ 130,238.05
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 12,179.24	\$ -	\$ -	\$ -	\$ 12,179.24	\$ -	\$ -	\$ -	\$ -	\$ 24,358.48
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 6,424.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,424.56
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 8,572.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,572.38
Custer County Motor Vehicle	\$ -	\$ 290.64	\$ -	\$ -	\$ 81.84	\$ -	\$ -	\$ 0.42	\$ -	\$ -	\$ -	\$ -	\$ 372.90
Custer County Taxes	\$ 16,886.53	\$ 4,915.58	\$ -	\$ -	\$ 4,768.83	\$ 14,096.16	\$ 5,717.90	\$ -	\$ 11,745.59	\$ -	\$ 5,086.11	\$ -	\$ 63,216.70
Custer County State Tax Credit	\$ -	\$ -	\$ 3,733.52	\$ -	\$ 3,733.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,467.04
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ 101.97	\$ -	\$ -	\$ -	\$ 101.97	\$ -	\$ -	\$ -	\$ -	\$ 203.94
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ 1.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.88
Custer County Pro-Rate	\$ 43.78	\$ -	\$ -	\$ -	\$ 72.21	\$ -	\$ 64.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180.03
Lincoln County In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
TOTALS	\$ 1,180,361.31	\$ 637,051.41	\$ 453,161.15	\$ 299,127.41	\$ 2,818,637.27	\$ 539,208.64	\$ 154,141.90	\$ 129,866.99	\$ 2,160,659.12	\$ 445,625.20	\$ 138,839.53	\$ 90,816.33	\$ 9,047,496.26

TAXES REQUESTED vs TAXES COLLECTED SUMMARY
 Requested in 2018-2019 budget: \$ 8,539,749.41
 Received (Taxes, Credit, Homestead): \$ 8,416,444.94
 Difference (still due us): \$ 123,304.47

2018	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Motor Vehicle	\$ 34,315.86	\$ 90,749.40	\$ 26,520.51	\$ 35,192.05	\$ 30,429.49	\$ 29,631.59	\$ 31,160.56	\$ 34,177.08	\$ 24,802.26	\$ 20,141.28	\$ 24,203.09	\$ 26,514.36	\$ 407,837.53
Dawson County Taxes	\$ 1,182,660.60	\$ 557,211.72	\$ 72,909.93	\$ 220,258.54	\$ 2,591,790.78	\$ 422,418.60	\$ 43,801.27	\$ 38,676.02	\$ 2,123,312.20	\$ 414,551.72	\$ 83,586.69	\$ 26,902.21	\$ 7,778,080.28
Dawson County State Tax Credit	\$ -	\$ -	\$ 233,745.12	\$ -	\$ 233,745.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467,490.24
Dawson County Homestead	\$ -	\$ -	\$ 19,922.80	\$ 19,922.80	\$ 19,922.80	\$ 19,922.80	\$ -	\$ 19,922.80	\$ -	\$ -	\$ -	\$ -	\$ 99,614.00
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 27,908.40	\$ -	\$ -	\$ -	\$ 7,463.06	\$ -	\$ -	\$ -	\$ 35,371.46
Dawson County Pro-Rate	\$ -	\$ 4,168.99	\$ -	\$ -	\$ 8,957.88	\$ -	\$ 5,363.56	\$ -	\$ -	\$ 2,801.26	\$ -	\$ -	\$ 21,291.69
Dawson County In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192.58	\$ -	\$ -	\$ 192.58
Dawson County Municipal Fines	\$ -	\$ 125.00	\$ 50.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 50.00	\$ 25.00	\$ -	\$ 550.00
Dawson County Fines and Licenses	\$ -	\$ 29,824.26	\$ -	\$ -	\$ 27,718.15	\$ -	\$ -	\$ 31,449.64	\$ -	\$ -	\$ 27,750.79	\$ -	\$ 116,742.84
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 12,195.04	\$ -	\$ -	\$ -	\$ 12,195.04	\$ -	\$ -	\$ -	\$ -	\$ 24,390.08
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 6,820.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,820.88
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 7,723.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,723.58
Custer County Motor Vehicle	\$ -	\$ 331.52	\$ -	\$ -	\$ 112.54	\$ -	\$ -	\$ 0.42	\$ -	\$ -	\$ -	\$ -	\$ 444.48
Custer County Taxes	\$ 23,764.49	\$ 19,912.53	\$ 3,765.74	\$ 13,002.69	\$ 6,856.02	\$ 14,329.14	\$ -	\$ 2,987.98	\$ 10,207.98	\$ 10,908.72	\$ 235.31	\$ 5,011.34	\$ 110,981.94
Custer County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ 3,765.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,765.74
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ 50.17	\$ -	\$ -	\$ -	\$ 50.17	\$ -	\$ -	\$ -	\$ -	\$ 100.34
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ 2.13	\$ -	\$ -								

BUILDING FUND TAXES BY FISCAL YEAR

2020-2021	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 51,460.44	\$ 7,934.49	\$ 1,759.31	\$ 707.58	\$ 47,183.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,045.66
Custer County	\$ 280.29	\$ 529.49	\$ 124.64	\$ -	\$ 966.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,901.13
TOTALS	\$ 51,740.73	\$ 8,463.98	\$ 1,883.95	\$ 707.58	\$ 48,150.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,946.79
2019-2020	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 40,980.34	\$ 8,075.08	\$ 2,025.58	\$ 538.14	\$ 26,762.55	\$ 8,604.55	\$ 10,560.74	\$ 7,242.56	\$ 66,666.95	\$ 10,799.91	\$ 3,098.79	\$ 3,068.11	\$ 188,423.30
Custer County	\$ 228.08	\$ -	\$ -	\$ 98.75	\$ 113.58	\$ 220.85	\$ 91.40	\$ 251.27	\$ 323.06	\$ 386.95	\$ 50.55	\$ 63.57	\$ 1,828.06
TOTALS	\$ 41,208.42	\$ 8,075.08	\$ 2,025.58	\$ 636.89	\$ 26,876.13	\$ 8,825.40	\$ 10,652.14	\$ 7,493.83	\$ 66,990.01	\$ 11,186.86	\$ 3,149.34	\$ 3,131.68	\$ 190,251.36
2018-2019	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 42,039.65	\$ 8,234.31	\$ 1,649.28	\$ 530.73	\$ 22,093.39	\$ 10,083.26	\$ 8,048.55	\$ 4,952.16	\$ 53,777.31	\$ 9,500.43	\$ 2,096.35	\$ 1,693.15	\$ 164,698.57
Custer County	\$ 201.41	\$ 215.72	\$ 4.64	\$ 98.86	\$ 331.49	\$ 95.45	\$ 72.54	\$ 1.98	\$ 166.50	\$ 273.73	\$ 112.30	\$ 1.98	\$ 1,576.60
TOTALS	\$ 42,241.06	\$ 8,450.03	\$ 1,653.92	\$ 629.59	\$ 22,424.88	\$ 10,178.71	\$ 8,121.09	\$ 4,954.14	\$ 53,943.81	\$ 9,774.16	\$ 2,208.65	\$ 1,695.13	\$ 166,275.17
2017-2018	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 44,598.08	\$ 6,768.04	\$ 1,501.29	\$ 628.18	\$ 23,346.06	\$ 11,050.00	\$ 6,735.42	\$ 4,996.33	\$ 56,867.39	\$ 8,726.68	\$ 1,363.04	\$ 1,396.76	\$ 167,977.27
Custer County	\$ 231.06	\$ 66.11	\$ 8.24	\$ 110.88	\$ 471.85	\$ 392.87	\$ 74.33	\$ 261.06	\$ 211.16	\$ 282.73	\$ -	\$ 60.89	\$ 2,171.18
TOTALS	\$ 44,829.14	\$ 6,834.15	\$ 1,509.53	\$ 739.06	\$ 23,817.91	\$ 11,442.87	\$ 6,809.75	\$ 5,257.39	\$ 57,078.55	\$ 9,009.41	\$ 1,363.04	\$ 1,457.65	\$ 170,148.45
2016-2017	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 40,312.59	\$ 7,255.22	\$ 1,419.98	\$ 573.40	\$ 23,305.80	\$ 10,198.31	\$ 6,355.49	\$ 6,169.11	\$ 51,941.20	\$ 12,239.87	\$ 1,217.48	\$ 1,791.53	\$ 162,779.98
Custer County	\$ -	\$ 458.31	\$ -	\$ 100.56	\$ 156.04	\$ 589.60	\$ 94.22	\$ 125.70	\$ 129.29	\$ 88.14	\$ 110.73	\$ 60.28	\$ 1,912.87
TOTALS	\$ 40,312.59	\$ 7,713.53	\$ 1,419.98	\$ 673.96	\$ 23,461.84	\$ 10,787.91	\$ 6,449.71	\$ 6,294.81	\$ 52,070.49	\$ 12,328.01	\$ 1,328.21	\$ 1,851.81	\$ 164,692.85
2015-2016	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 17,120.83	\$ 5,150.96	\$ 967.58	\$ 153.62	\$ 18,927.13	\$ 14,809.21	\$ 1,908.74	\$ 4,503.77	\$ 51,247.93	\$ 10,879.08	\$ 1,090.66	\$ 1,435.98	\$ 128,195.49
Custer County	\$ 87.32	\$ 23.12	\$ 13.25	\$ 102.67	\$ 0.35	\$ 523.35	\$ 59.32	\$ 126.97	\$ 149.45	\$ 290.53	\$ -	\$ 53.00	\$ 1,429.33
TOTALS	\$ 17,208.15	\$ 5,174.08	\$ 980.83	\$ 256.29	\$ 18,927.48	\$ 15,332.56	\$ 1,968.06	\$ 4,630.74	\$ 51,397.38	\$ 11,169.61	\$ 1,090.66	\$ 1,488.98	\$ 129,624.82
2014-2015	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 14,401.96	\$ 4,082.78	\$ 663.02	\$ 310.62	\$ 9,615.07	\$ 2,790.20	\$ 2,395.52	\$ 2,591.70	\$ 22,057.37	\$ 6,551.33	\$ 412.83	\$ 641.72	\$ 66,514.12
Custer County	\$ 16.00	\$ 60.17	\$ 76.33	\$ 60.95	\$ 110.27	\$ 95.26	\$ 16.74	\$ -	\$ 66.58	\$ 45.96	\$ 58.65	\$ 0.36	\$ 607.27
TOTALS	\$ 14,417.96	\$ 4,142.95	\$ 739.35	\$ 371.57	\$ 9,725.34	\$ 2,885.46	\$ 2,412.26	\$ 2,591.70	\$ 22,123.95	\$ 6,597.29	\$ 471.48	\$ 642.08	\$ 67,121.39
2013-2014	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
Dawson County	\$ 12,633.63	\$ 3,964.78	\$ 903.41	\$ 117.75	\$ 7,895.50	\$ 3,198.64	\$ 954.96	\$ 2,034.19	\$ 18,847.53	\$ 4,690.14	\$ 513.15	\$ 794.67	\$ 56,548.35
Custer County	\$ 39.23	\$ 117.29	\$ 48.62	\$ -	\$ 21.48	\$ 71.86	\$ 10.52	\$ 44.76	\$ 87.57	\$ 69.87	\$ 0.39	\$ -	\$ 511.59
TOTALS	\$ 12,672.86	\$ 4,082.07	\$ 952.03	\$ 117.75	\$ 7,916.98	\$ 3,270.50	\$ 965.48	\$ 2,078.95	\$ 18,935.10	\$ 4,760.01	\$ 513.54	\$ 794.67	\$ 57,059.94

BUILDING FUND TAXES BY CALENDAR YEAR

2020	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 47,183.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,183.84
Dawson County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pro-Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Taxes	\$ 965.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 965.73
Custer County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custer County Pro-Rate	\$ 0.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.98
TOTALS	\$ 48,150.55	\$ -	\$ 48,150.55										

REQUESTED vs COLLECTED SUMMARY
 Requested in 2020-2021 budget: \$ -
 Received (Taxes, Credit, Homestead): \$ 48,149.57
 Difference (still due us): \$ (48,149.57)

2020	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 26,762.55	\$ 8,563.41	\$ 3,131.60	\$ 6,431.80	\$ 58,850.02	\$ 10,261.87	\$ 2,560.75	\$ 2,151.68	\$ 51,308.62	\$ 7,866.63	\$ 1,759.31	\$ 707.58	\$ 180,355.82
Dawson County State Tax Credit	\$ -	\$ -	\$ 6,581.25	\$ -	\$ 6,581.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,162.50
Dawson County Homestead	\$ -	\$ -	\$ 538.04	\$ 538.04	\$ 538.04	\$ 538.04	\$ 538.04	\$ 530.83	\$ -	\$ -	\$ -	\$ -	\$ 3,221.03
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 405.57	\$ -	\$ -	\$ -	\$ 151.82	\$ -	\$ -	\$ -	\$ 557.39
Dawson County Pro-Rate	\$ -	\$ 41.14	\$ -	\$ -	\$ 292.07	\$ -	\$ -	\$ 112.88	\$ -	\$ 67.86	\$ -	\$ -	\$ 513.95
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 272.72	\$ -	\$ -	\$ -	\$ 272.72	\$ -	\$ -	\$ -	\$ -	\$ 545.44
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 135.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135.29
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 174.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.56
Custer County Taxes	\$ 113.58	\$ 220.85	\$ 91.36	\$ 246.59	\$ 231.70	\$ 386.95	\$ 49.67	\$ 61.18	\$ 280.29	\$ 528.96	\$ 124.64	\$ -	\$ 2,335.77
Custer County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ 91.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91.36
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ 2.39	\$ -	\$ -	\$ -	\$ 2.39	\$ -	\$ -	\$ -	\$ -	\$ 4.78
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
Custer County Pro-Rate	\$ -	\$ -	\$ -	\$ 2.29	\$ -	\$ -	\$ 0.88	\$ -	\$ -	\$ 0.53	\$ -	\$ -	\$ 3.70
TOTALS	\$ 26,876.13	\$ 8,825.40	\$ 10,652.14	\$ 7,493.83	\$ 66,990.01	\$ 11,186.86	\$ 3,149.34	\$ 3,131.68	\$ 51,740.73	\$ 8,463.98	\$ 1,883.95	\$ 707.58	\$ 201,101.63

REQUESTED vs COLLECTED SUMMARY
 Requested in 2019-2020 budget: \$ 202,020.00
 Received (Taxes, Credit, Homestead): \$ 199,166.48
 Difference (still due us): \$ 2,853.52

2019	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 22,093.39	\$ 9,986.49	\$ 2,890.17	\$ 4,311.28	\$ 48,292.43	\$ 9,096.04	\$ 1,551.66	\$ 1,052.27	\$ 40,906.53	\$ 8,015.32	\$ 2,025.58	\$ 538.14	\$ 150,759.30
Dawson County State Tax Credit	\$ -	\$ -	\$ 4,462.79	\$ -	\$ 4,462.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,925.58
Dawson County Homestead	\$ -	\$ -	\$ 404.39	\$ 404.39	\$ 404.39	\$ 404.39	\$ 404.39	\$ 404.39	\$ -	\$ -	\$ -	\$ -	\$ 2,426.34
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 459.51	\$ -	\$ -	\$ -	\$ 73.81	\$ -	\$ -	\$ -	\$ 533.32
Dawson County Pro-Rate	\$ -	\$ 96.77	\$ -	\$ -	\$ 158.19	\$ -	\$ 140.30	\$ -	\$ -	\$ 59.76	\$ -	\$ -	\$ 455.02
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 236.49	\$ -	\$ -	\$ -	\$ 236.49	\$ -	\$ -	\$ -	\$ -	\$ 472.98
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 124.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124.75
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 166.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166.45
Custer County Taxes	\$ 330.63	\$ 95.45	\$ -	\$ -	\$ 92.60	\$ 273.73	\$ 111.06	\$ -	\$ 228.08	\$ -	\$ -	\$ 98.75	\$ 1,230.30
Custer County State Tax Credit	\$ -	\$ -	\$ 72.50	\$ -	\$ 72.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145.00
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ 1.98	\$ -	\$ -	\$ -	\$ 1.98	\$ -	\$ -	\$ -	\$ -	\$ 3.96
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
Custer County Pro-Rate	\$ 0.86	\$ -	\$ -	\$ -	\$ 1.40	\$ -	\$ 1.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.50
TOTALS	\$ 22,424.88	\$ 10,178.71	\$ 8,121.09	\$ 4,954.14	\$ 53,943.81	\$ 9,774.16	\$ 2,208.65	\$ 1,695.13	\$ 41,208.42	\$ 8,075.08	\$ 2,025.58	\$ 636.89	\$ 165,246.54

REQUESTED vs COLLECTED SUMMARY
 Requested in 2018-2019 budget: \$ 165,820.20
 Received (Taxes, Credit, Homestead): \$ 163,486.52
 Difference (still due us): \$ 2,333.68

2018	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Dawson County Taxes	\$ 23,346.06	\$ 11,006.42	\$ 1,443.67	\$ 4,362.65	\$ 51,135.23	\$ 8,333.61	\$ 864.15	\$ 763.08	\$ 41,892.41	\$ 8,179.04	\$ 1,649.28	\$ 530.73	\$ 153,506.33
Dawson County State Tax Credit	\$ -	\$ -	\$ 4,611.73	\$ -	\$ 4,611.73	\$ -	\$ 393.07	\$ 393.07	\$ -	\$ -	\$ -	\$ -	\$ 10,009.60
Dawson County Homestead	\$ -	\$ -	\$ 393.07	\$ 393.07	\$ 393.07	\$ 393.07	\$ 393.07	\$ 240.61	\$ -	\$ -	\$ -	\$ -	\$ 1,812.89
Dawson County Carline	\$ -	\$ -	\$ -	\$ -	\$ 550.62	\$ -	\$ -	\$ -	\$ 147.24	\$ -	\$ -	\$ -	\$ 697.86
Dawson County Pro-Rate	\$ -	\$ 43.58	\$ -	\$ -	\$ 176.74	\$ -	\$ 105.82	\$ -	\$ -	\$ 55.27	\$ -	\$ -	\$ 381.41
Dawson County Pers Prop - Tax Loss	\$ -	\$ -	\$ -	\$ 240.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240.61
Dawson County Pers Prop - Public Svc	\$ -	\$ -	\$ 134.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134.57
Dawson County Pers Prop - Railroads	\$ -	\$ -	\$ 152.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152.38
Custer County Taxes	\$ 470.97	\$ 392.87	\$ 74.29	\$ 260.07	\$ 135.27	\$ 282.73	\$ -	\$ 58.95	\$ 201.41	\$ 215.23	\$ 4.64	\$ 98.86	\$ 2,195.29
Custer County State Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ 74.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74.29
Custer County Pers Prop - Locally Assessed	\$ -	\$ -	\$ -	\$ 0.99	\$ -	\$ -	\$ -	\$ 0.99	\$ -	\$ -	\$ -	\$ -	\$ 1.98
Custer County Pers Prop - Public Svc	\$ -	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
Custer County Pro-Rate	\$ 0.88	\$ -	\$ -	\$ -	\$ 1.60	\$ -	\$ -	\$ 0.95	\$ -	\$ 0.49	\$ -	\$ -	\$ 3.92
TOTALS	\$ 23,817.91	\$ 11,442.87	\$ 6,809.75	\$ 5,257.39	\$ 57,078.55	\$ 9,009.41	\$ 1,363.04	\$ 1,457.65	\$ 42,241.06	\$ 8,450.03	\$ 1,653.92	\$ 629.59	\$ 169,211.17

REQUESTED vs COLLECTED SUMMARY
 Requested in 2017-2018 budget: \$ 168,979.80
 Received (Taxes, Credit, Homestead): \$ 167,598.40
 Difference (still due us): \$ 1,381.40



SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon

To the Board of Education
Cozad Community Schools - District #11
Dawson County, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information, and the fiduciary funds of Cozad Community Schools - District #11 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 June 30, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cozad Community Schools - District #11 are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2020. 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 financial statements was depreciation of capital assets.

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.

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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Nine audit adjustments had no effect on the net position of the School District's governmental funds. Two audit adjustments had no effect on the net position of the School District's proprietary funds. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 October 28, 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 of 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.

In connection with our audit of the financial statements of Cozad Community Schools - District #11 as of August 31, 2020, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. The Foundation has not issued 1099's to winners of their cash awards in the past. We recommend issuing a 1099 to the teachers for the awards if they receive a cash award. If the teacher wants to use the award for training or for equipment for the classroom, we recommend having them elect to convert their cash award into a grant from the Foundation to cover the expenses. If the award is used to benefit the District, the

Foundation should pay the expense directly rather than issuing a check for the award amount to the winner.

There were no 1099's that needed to be given to teachers this year. 1099's would have been given unless the award for training or equipment for their classroom.

2. During our audit, we noted a \$63,447.75 outstanding check to Computer Hardware, Inc. dated August 21, 2020 that was being held in the office vault at September 29, 2020, pending receipt of computer equipment. We recommend refraining from writing and holding checks in the future.

From this date forward checks will not be held past the fiscal year.

3. We noted multiple instances of revenues being posted to expense accounts. We recommend that revenues be coded to revenue accounts in the future in order to maintain budget integrity.

From this date forward revenues will be coded to revenue accounts.

4. During our test of payroll, we noted four employees with missing payroll documentation. We recommend retaining all documentation to support additional pay, specifically cell phone stipends, teacher coverage, and paying students.

From this date forward all payroll documentation will be retained.

Other Matters

We were engaged to report on the fiduciary fund statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not required supplementary information (RSI). 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.

We were not engaged to report on the management's discussion and analysis, budgetary comparison schedules, county treasurer statements of receipts and disbursements, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and administration of Cozad Community Schools - District #11 and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
October 28, 2020

Michele Starman, Board President Ron Wymore, Superintendent

1003
Mission Statement

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

Adopted on: 03/20/2017

Revised on: 01/18/2021

Reviewed on: _____

3010 Insurance

The board of education shall purchase such insurance as it deems appropriate to protect the district, the board as a corporate body, individual board members, appointed officers, employees, and volunteers from financial loss arising from any claim, demand, suit or judgment. The district may, but is not required to, solicit bids or quotes for insurance coverage.

Goals of risk management:

First, to preserve and protect the health and safety of students, and staff;
Second, to maintain continuity of education;
Third, to protect the Board of Education and its employees against liability claims arising out of the lack of prudent performance of their duties.

It shall therefore be the policy of the Board of Education to: control and limit the use of the school district facilities and personnel to assure their use only for approved educational and community purposes under conditions of adequate supervision with regard to the health and safety of persons and the preservation of property; establish provisions for health, safety, and protection of property in all plans and all appropriate procedures including those for construction, maintenance, feeding, transportation, sports and other extracurricular activities, and hiring and training.

The execution of this policy requires that the Board of Education insist on the following: having education and training in health and safety and in the care for property included in the educational programs at all levels; setting up continuing plans and procedures for use of alternative facilities in the event that loss or damage makes classrooms or other major facilities unusable; maintaining insurance and contingency funding adequate to assure the School District's ability to finance the educational program despite loss or claims; providing liability insurance for School District's board members and employees; assigning specific responsibility for implementation and effectiveness of this policy to the Superintendent of Schools and an insurance committee composed of insurance representatives from those companies currently carrying the policies for the School District.

The board shall review its insurance coverage before its expiration date, or as need dictates.

Adopted on: 7/17/2017

Revised on: 1/18/2021

Reviewed on: _____

3010
Insurance

The board or education shall purchase such insurance as it deems appropriate to protect the district, the board as a corporate body, individual board members, appointed officers, employees, and volunteers from financial loss arising from any claim, demand, suit or judgment. The district may, but is not required to, solicit bids or quotes for insurance coverage.

The board shall review its insurance coverage before its expiration date, or as need dictates.

Adopted on: 7/17/2017

Revised on: _____

Reviewed on: _____

Policy 3500 – Risk Management

With respect to the hazards of damage to or loss of property, injury to persons, liability, and associated expenses and income losses, it is the policy of the Cozad Community Schools, District #11, to accomplish the following goals efficiently:

First, to preserve and protect the health and safety of students, and staff; Second, to maintain continuity of education; Third, to protect the Board of Education and its employees against liability claims arising out of the lack of prudent performance of their duties.

It shall therefore be the policy of the Board of Education, School District #11 to: control and limit the use of School District #11 facilities and personnel to assure their use only for approved educational and community purposes under conditions of adequate supervision with regard to the health and safety of persons and the preservation of property; establish provisions for health, safety, and protection of property in all plans and all appropriate procedures including those for construction, maintenance, feeding, transportation, sports and other extracurricular activities, and hiring and training. The execution of this policy requires that the Board of Education insist on the following: having education and training in health and safety and in the care for property included in the educational programs at all levels; setting up continuing plans and procedures for use of alternative facilities in the event that loss or damage makes classrooms or other major facilities unusable; maintaining insurance and contingency funding adequate to assure School District #11's ability to finance the educational program despite loss or claims; providing liability insurance for School District #11 board members and employees; assigning specific responsibility for implementation and effectiveness of this policy to the Superintendent of Schools and an insurance committee composed of insurance representatives from those companies currently carrying the policies for the School District #11. The policies shall be reviewed at least once each three years or as the needs require and such findings shall be reported directly to the Board of Education of School District #11.

Adopted 12.8.98

Reviewed 4.13.2009

3001.1 Fund Balance Reporting

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

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

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

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

The five classifications of governmental fund balances are as follows:

1. Non-spendable fund balance means the portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use (such as the self-funded reserves program).
 - a. Examples of non-spendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include: inventories, prepaid items, deferred expenditures, long-term receivables, and outstanding encumbrances.
2. Restricted fund balance includes amounts constrained to a specific purpose by the provider, such as a grantor. Examples of restricted fund balances include: child nutrition programs, technology programs, construction programs, and resources from other granting agencies.
3. Committed fund balance means that portion of the fund balance that is constrained to a specific purpose by the Board. Examples include: potential litigation, claims, and judgments and activity funds.
4. Assigned fund balance means that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Superintendent or designee. Such plans or intent may change and may never be budgeted, or may result in expenditures in future periods of time. Examples include: insurance deductibles program start-up costs; and other legal uses.
5. Unassigned fund balance includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures.

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

Adopted on: 8/12/2013

Revised on: 1/18/2021

Reviewed on: _____

3007.1 Accounting

Policy for accounts receivable: It shall be the Superintendents responsibility to see that all accounts receivable are promptly billed and monitored.

Procedure for the accounting of accounts receivable: The business manager shall be assigned the responsibility of maintaining records for all accounts receivable. This shall include the assessment of tuition, outstanding bills and all general fund receipts. The business manager shall notify the superintendent of any outstanding bills that are above \$100 and have become delinquent.

Procedure for insufficient fund checks: When an insufficient check is returned from the bank it will be presented to the business manager. Any person who has an insufficient fund check in any school account shall not be allowed to write any additional checks until all fees have been reconciled. These steps will be followed:

1. The business manager shall request that the check run through by the bank a second time.
2. If returned again, a fee of \$15 shall be assessed to the person who has written insufficient check.
3. After 30 days the check and the assessed amount shall be turned over to the county attorney for collection.

Rationale: In some cases, persons have been known to write bad checks to the school and not to businesses that charge for an insufficient fund check. It appears that because we have no charge for insufficient checks, we are paid last.

Approved 11/13/2000

Revised on: 1/18/2021

Reviewed 4/13/2009

3007.2 Settlement of Claims

The district shall maintain a public record of all settled claims. The record of claims settled in the amount of at least fifty thousand dollars, or one percent of the total annual district budget, whichever is less, shall include a written executed settlement agreement. The agreement shall contain a brief description of the claim, the party or parties released under the settlement, and the amount of any financial compensation paid by or to the district on its behalf.

Specific portions of the claim may be withheld from the public record only as provided by state statute. Upon settlement, the agreement shall be included as a board agenda item at the next regularly scheduled board meeting. This policy does not require the board or district employees to comment on the settlement agreement.

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

Legal Reference: Neb. Statute 84-712

LB742

Adopted: 6/14/2010

Revised on: 1/18/2021

Reviewed on: _____

3006

Records Management and Disposition

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.

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.

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:

1. 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.
2. 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.
 - a. *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

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 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.

- c. *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.
- d. *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.

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.

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.

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.

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. " 84-712 through 84-712.09

Neb. Rev. Stat. " 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: 07/20/2015

Revised on: 1/18/2021

Reviewed on: _____

3055

Every Student Succeeds Act

It is the policy of the District to comply with the Every Student Succeeds Act ("ESSA") and federal grant programs in which the District participates.

1. Authority to Sign Applications. The Superintendent is authorized to sign applications for any of the ESSA formula grants on behalf of the District and may delegate such authority to other administrators in the Superintendent's discretion. The Superintendent shall submit such applications as determined appropriate so long as acceptance of the funds does not include conditions contrary to the policies of the Board of Education.
2. Supplement not Supplant. Federal funds shall be used to supplement, not supplant the amount of funds or services available from non-federal sources, in compliance with the requirements of federal law. ESSA funds shall not be used to provide services otherwise required by law to be made available.
3. Equitable Allocation. Federal funds shall be used in a manner to ensure equitable allocation of resources. Staff are to be assigned and curriculum materials and instructional supplies are to be distributed to the schools in such a way that equivalence of personnel and materials is ensured among the schools in compliance with the requirements of federal law.
4. Maintenance of Effort. The District shall maintain fiscal effort related to ESSA programs in compliance with the requirements of federal law.
5. Resources. The procurement of resources related to the ESSA programs, including contracts and purchase or service agreements for such program, shall be in accordance with the District's written procedures for purchasing and contracting. Purchase orders and invoices shall indicate an appropriate record of expenditures. All equipment purchased with federal funds, including those used in nonpublic and other facilities, shall be appropriately identified, inventoried, and when no longer useful to the program, properly disposed. Resources such as staff, materials and equipment funded by Title I shall be used only for children participating in the program.
6. Maintenance of Records. Records of all federal financial and program information shall be kept for a minimum of 5 years after the start date of the project.
7. Identification of Eligible Children. The Superintendent and the designees shall implement an appropriate process to identify children eligible for services provided under federal programs.
8. Coordination of Services. Title I services shall be coordinated and integrated with the regular classroom, with other agencies providing services and with other federal, state and local programs.
9. Standards and Expectations. Students receiving services in Title I are held to the same standards and expectations as all other students.
10. Assessments. Students receiving services in Title I are assessed with the regular population without accommodations.

11. Parents Right to Know. At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the District will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following:
 - a. Whether the student's teacher—
 - i. has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
 - ii. is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and
 - iii. is teaching in the field of discipline of the certification of the teacher.
 - b. Whether the child is provided services by paraprofessionals and, if so, their qualifications.
12. Testing Opt-Out. At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the District will provide the parents on request (and in a timely manner), information regarding any State or District policy regarding student participation in any State or District assessments, including the District's policy and procedure on the parental right to opt the child out of such assessment(s). The District shall also make widely available through public means (including by posting in a clear and easily accessible manner on the District's website) information on each State or District assessment, including:
 - a. the subject matter assessed;
 - b. the purpose for which the assessment is designed and used;
 - c. the source of the requirement for the assessment;
 - d. the amount of time students will spend taking the assessment, and the schedule for the assessment; and
 - e. the time and format for disseminating results.
13. Language Instruction Programs. At the beginning of each school year, if the District receives Title I funding, the District will implement an effective means of outreach to parents of English learners to inform the parents regarding how the parents can—
 - a. be involved in the education of their children; and
 - b. be active participants in assisting their children to—
 - i. attain English proficiency;
 - ii. achieve at high levels within a well-rounded education; and
 - iii. meet the challenging State academic standards expected of all students.

The District will also inform parents of an English learner identified student of opportunities to participate in various school programs, as set forth in ESSA.
14. Other Requirements. The Superintendent shall take or cause other staff to take such action as required by law for the District to maintain compliance with ESSA and specific ESSA grant programs in which the District participates.

Legal Reference: ESSA

Adopted on: 08/15/2016 (Replaces Policy 3501)

Revised on: 1/18/2021

Reviewed on: _____

1004
Legal Designation

This District is designated the Cozad Community Schools, District No. 11, Dawson County, State of Nebraska.

Adopted on: 12/8/98

Revised on: 1/18/2021

Reviewed on: 9/15/08

3003

Bidding for Construction, Remodeling, Repair, or Site Improvement

I. Applicability of this policy.

Construction and contracts undertaken with federal funds, whether those funds are derived directly from the federal government (e.g. award of a federal grant) or are derived by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds) are subject to the policy on Construction with Federal Funds, which is found elsewhere in this section.

This policy applies to all other purchases and contracts made by the school district for construction, remodeling, repair and other site improvements.

II. Projects with an Estimated Cost of Less than \$100,000

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$100,000.
- B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
- C. Quotes and/or estimates may be solicited by the superintendent or his/her designee without board action.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.
- E. The district may use a Nebraska state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than \$100,000 they must follow the formal procedures outlined in this policy.

III. Formal Bidding for Major Purchases and Construction

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project

exceeds \$100,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds \$100,000.

C. Advertising for Bids

1. The superintendent or designee will arrange to advertise for bids under this section by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.
2. Nothing in this policy shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

D. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received or opened and shall identify the hour at which the bids will close or be received or opened.
2. The invitation for bids will be sufficiently certain and specific, will include any specifications and pertinent attachments, and will define the items or services in order to allow the bidder to properly respond.
3. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.
4. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.
5. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.
6. Sealed bids will be opened in a place and at the specific time

stated in the bid form. Bidders shall be notified of the opening and invited to be present.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.
- E. Any or all bids may be rejected if there is a sound documented reason
- F. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

Adopted on: 6/19/2017

Revised on: 4/16/2018

Reviewed on: _____

Policy 3541: Facilities – Bids and Contracts

All contracts for work related to building construction, remodeling or repair or site improvement in excess of \$100,000, or such sum as adjusted pursuant to §73-106, will be bid in accordance with state statutes. All other contracts will be handled under current district policies and regulations.

Legal Reference: Neb. Rev. Stat. §§ 73-101 to 73-106

Date of Adoption: 07/20/2015

1003
Mission Statement

The mission of Cozad Community Schools is to prepare students to be lifelong learners and productive, responsible citizens by providing a quality education in cooperation with family and community.

Adopted on: 03/20/17

Revised on: _____

Reviewed on: _____

Policy 9000: Educational Philosophy of the School District

As a school corporation of Nebraska, the Cozad School District, acting through its School Board, is dedicated to promoting an equal opportunity for a quality public education to its students within the limitations of the school district's ability. To this endeavor the board supports and promotes the district's mission statement as indicated: ~~“Cozad Community Schools shall educate each student to his/her potential and shall prepare all students for their lives beyond formal education.”~~ **“The mission of Cozad Community Schools is to prepare students to be lifelong learners and productive, responsible citizens by providing a quality education in cooperation with family and community.”**

In order to achieve this mission, the board will seek qualified employees dedicated to development of their professional skills for the betterment of the education program and for the expertise for educational productivity.

Instruction and curriculum are the key elements of a public education. Critical thinking and problem-solving skills that will assist the students' preparation for life shall be instructed as part of a sequentially coordinated curriculum. The school district strives to prepare students for employment, to discover and nurture creative talent and to prepare them to meet and cope with social change in an atmosphere conducive to learning.

The support and involvement of the home and the school district community are essential to achieve educational excellence in the school district. The school district strives to maintain an active relationship with the home and the school district community to create, within the students, an awareness of dignity and worth of the individual, civic responsibility and respect for authority.

Adopted 3-10-03

Reviewed: 9.15.08

2001 Role of the Board of Education

The board of education (board) is charged by the Legislature with the duty of providing public elementary and secondary education to the citizens of the district. The Legislature has also created the State Board of Education and the State Department of Education, and has delegated certain regulatory and advisory functions to them. The board is responsible to these agencies as specified by law.

The board's primary duties are: (1) to establish a mission, goals, and policies; (2) to establish and maintain school facilities; (3) to select a superintendent; (4) to adopt a fiscally responsible budget; and (5) to evaluate programs.

1. Establishment of Mission, Goals and Policies

The board shall concern itself with broad questions of mission, goals and policy, rather than administrative details. The application of policies is an administrative task to be performed by the superintendent of schools and his or her administrative staff, who shall be held responsible for the effective administration and supervision of the entire school district.

2. Establishment and Maintenance of School Facilities and Other Resources

The board is the legal agency through which the community works to provide the physical facilities, curriculum, instructional supplies and staff to enable the district's mission and objectives to be carried out. The board will establish and maintain school facilities necessary to educate the students of the district.

3. Selection of the Superintendent of Schools

The board will employ a superintendent of schools as the chief executive to whom it will delegate the administration of the school program. As the chief administrator for the board, the superintendent will implement board policies and supervise the day-to-day operation of the school system. The superintendent will keep the board informed of the implementation of the plans and policies, and will recommend changes to policies as necessary. The superintendent will furnish educational leadership to the board, the school staff, and the community.

4. Fiscally Responsible Budget

The board will annually adopt a fiscally responsible budget that will permit the district to accomplish its goals and objectives. The management of the financial

program and the development of the proposed budget for the district is delegated to the superintendent.

The board will work for adequate and dependable financial support of the public schools, promotion of effective and efficient organization, and administration of the district.

5. Evaluation of Program

The board will evaluate, or cause to be evaluated, the progress and results of the educational program on a continuous basis. In making these evaluations, the board will seek and give appropriate weight to the superintendent's analysis and recommendations.

Adopted on: 03/20/17

Revised on: _____

Reviewed on: _____

Policy 9010: Limits of Authority

Retention and Delegation of Authority

The Board of Education retains full legislative and judicial authority over the schools in accordance with school law and the expressed will of the electorate, but delegates all executive supervisory and instructional authority to its employees as here-in-after specified. Legislative service under the law implies the power to inspect, the power to pass judgment upon employees and their work, and the power to veto acts of any or all employees when such acts are deemed contrary to the legal rights of obligations of the District, or inconsistent with established Board Policies.

Adopted 12/8/98

Revised 3-10-03

Reviewed: 9-15-08

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The board will evaluate, or cause to be evaluated, the progress and results of the educational program on a continuous basis. In making these evaluations, the board will seek and give appropriate weight to the superintendent's analysis and recommendations.

Adopted on: 03/20/17

Revised on: _____

Reviewed on: _____

Policy 9150: Delegation of Authority

While the Board of Education of the Cozad Community Schools District is charged by the state with the responsibility for providing education opportunities for the children of its schools and of directing those public school activities which the state entrusts to its care and supervision. A carefully planned pattern of authority is observed by the Board. In fulfilling its obligations, the Board enacts policies and the evaluation of results. The direct administration of the school system is delegated to the Superintendent of Schools who the Board appoints to act as Executive Officer of the Board. The Superintendent is held individually and directly responsible to the Board.

Adopted 11/24/98 Revised 9.15.08

Cozad Community Schools Facility Use Application

Applicant Name ("Applicant"): _____
Organization Name ("Organization"), if applicable: _____
Applicant's Position within Organization: _____
Address: _____
Phone Number: _____ Email: _____
Description of Requested Use: _____

Is your organization a registered 501(c)(3) or other nonprofit? Yes No
Date of Requested Use: _____ Time of Requested Use: _____ to _____
Facility/Room Request, if preferred: _____
Expected Number of Attendees: _____

Check any of the following needs which apply to your request. Note that the district may deem additional services necessary and may require the Applicant/Organization to pay for such services as a condition of use:

- Custodial (set up, tear down, sanitation)
- Kitchen/Kitchen Staff (cooking, food service, clean up)
- Technology Assistance (sound, lighting, presentation)

Liability Insurance, check applicable:

- I/we have coverage of \$5 million per occurrence.
- I/we have other coverage: _____
- I/we have no insurance coverage

Terms and Conditions of Use:

1. All users must comply with the school board's facility use and other policies, rules, and regulations. A copy of the board's facility use policy is available upon request.
2. The facilities are closed from 10 PM to 7 AM and may not be used during those hours.
3. The user(s) named above and the individual(s) signing on behalf of the User agree to defend, indemnify, and hold harmless the school district, its employees and agents for any expense, cost, loss, damage, claim, judgment or claims bill incurred or rendered against same, including attorneys' fees and investigation expenses (pre-suit, suit, trial, appeal, and post appeal proceedings) on account of any intentional or negligent acts or omissions of the user or its employees, agents or servants, or any intentional or negligent acts or omissions of the district or its employees, agents or servants arising out of the use of any facility under this agreement.
4. All non-governmental users may be required to provide a certificate of insurance and/or name the district as an additional insured, on a primary and non-contributory basis, and provide documentation evidencing general liability coverage under an occurrence basis policy, with minimum limits \$5,000,000.00 per occurrence, combined single limit covering bodily injury, property damage, personal injury, premises, operations, products, completed operations, independent contractors, and contractual liability. These coverage limits may be achieved through a combination of underlying policies and umbrella/excess policies, if preferred. There shall be no exclusions for contracted liability. All governmental users shall provide evidence of insurance or self-insurance to the limits set forth in NEB. REV. STAT. § 13-926.

5. All users are subject to the fee schedule established by the school board, and all Applicants by signing below verify that they have authority to sign this application on behalf of the listed Organization, and all individuals and agents of organizations certify that they have financial means and authorization to pay for the required fees and deposits, if any.

Fee Schedule:

High School Gym or Auditorium: Daily fee of \$100.00

Elementary Gym: Daily fee of \$70.00

Kitchen: Daily fee of \$50.00

Commons/Multi-Purpose Rooms: Daily fee of \$50.00

Library: Daily fee of \$50.00

Classroom: Daily fee of \$25.00

Track/Football Field: Daily fee of \$300.00

Custodial, Kitchen and Equipment Technician Services: \$25.00 per hour

Student Technician Services: current minimum wage rate per hour

Any changes to these fees must be approved by the Board of Education. The building Principal or Superintendent reserve the right to make exceptions to the above rates. All minimum fees are to be paid in advance. Any additional charges such as custodial, kitchen or technician services will be billed to the group/organization by the District. The contract information listed on the application may be used to communicate with the group in regards to payment of any outstanding fees.

Applicant's Signature: _____ Date: _____

FOR DISTRICT USE ONLY

Application _____ Denied _____ Approved, subject to the following:

Insurance

_____ User has provided sufficient proof of insurance.

_____ User must obtain proof of insurance and list district as additional insured.

_____ Insurance requirements are waived.

Additional Services Requested/Required

_____ Custodial _____ Kitchen _____ Technology _____ None Notified on: _____

Admission fees _____ Allowed _____ Not Allowed _____ May charge parking

Notes: _____

District Representative: _____ **Date:** _____

Deposit fees paid: _____ by _____ Confirmed by (initials): _____

Services billed by (initials): _____

3044

Incidental or De Minimis Use of Public Resources

The board prohibits its members and employees from using public resources for personal or political purposes as prohibited in the Nebraska Political Accountability and Disclosure Act ("Act"). However, the board recognizes that incidental or de minimis uses of public resources are sometimes necessary and within reason. The purpose of this policy is to comply with the Act and to authorize certain uses of public resources as permitted by the Act.

The following uses of public resources are permitted as incidental or de minimis:

- Limited communications with family members or other non-district employees for personal purposes, such as e-mails or text messages with a spouse using district hardware, software, internet, accounts, or other public resources so long as this communication does not distract from or interfere with employees performing their official duties, with interference determined in the sole and unfettered discretion of an employee's supervising administrator;
- Traveling to or from the person's home when the primary purpose serves the interests of the district. If an employee is unsure whether the primary purpose serves the interests of the district, the employee should obtain the approval of his or her supervising administrator, who is authorized to make that determination under this policy;
- Making a limited number of copies of personal documents when the person cannot make alternative arrangements;
- Using personal social media accounts or accessing appropriate websites which are consistent with the district's digital citizenship curriculum while off duty;
- Using district-owned computer programs, such as Word, Excel, Adobe, and others for personal purposes while off duty;
- Any other uses contained in the collective bargaining agreement or individual contract of the employee;
- Other uses by employees authorized by the superintendent or superintendent's designee. The board intends to allow the superintendent to authorize such uses on a case-by-case basis to the maximum extent permitted by the Act; and
- Other uses by the superintendent or board members authorized by the board president. The board intends to allow the board president to authorize such uses on a case-by-case basis to the maximum extent

permitted by the Act

All uses pursuant to this policy must be (1) consistent with other district policies, (2) consistent with the provisions of Title 92, Nebraska Administrative Code, Chapter 27 (Nebraska Department of Education "Rule 27"), and (3) reported as compensation in accordance with the Internal Revenue Code of 1986, as amended, and taxes, if any, are paid. It is the responsibility of each board member or employee to account for their own tax liability, and the district will not indemnify or account for any personal use of public resources by the board member or employee.

All of the provisions of Rule 27 will apply to non-certificated staff for the purposes of this policy. In addition, employees may not use the school's internet, computers, or other technology to access obscene or pornographic material, sext, or engage in any illegal activities.

Adopted on: 07/16/18

Revised on: _____

Reviewed on: _____

4012.1 Internet – Acceptable Use Policy

Acceptable Use guidelines will be developed by the Superintendent, in conjunction with the technology committee that will insure the appropriate use of internet access for employees, students, and community members, while using the Cozad Community Schools net. These guidelines will identify registration procedures and consequences for the inappropriate use of the system. Guidelines shall be placed in the staff and student handbooks.

Internet Safety Policy

It is the policy of Cozad Community Schools to comply with the Children's Internet Protection Act (CIPA). With respect to the District's computer network, the District shall: (a) prevent user access to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications; (b) provide for the safety and security of minors when using electronic mail, chat rooms, and other forms of direct electronic communications; (c) prevent unauthorized access, including so-called "hacking," and other unlawful activities online; (d) prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors; and (e) implement measures designed to restrict minors' access to materials (visual or non-visual) that are harmful to minors.

Definitions

Key terms are as defined in CIPA. "Inappropriate material" for purposes of this policy includes material that is obscene, child pornography, or harmful to minors. The term "harmful to minors" means any picture, image, graphic image file, or other visual depiction that: (1) taken as a whole and with respect to minors, appeals to a indecent interest in nudity, sex, or excretion; (2) depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and (3) taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

Access to Inappropriate Material.

To the extent practical, technology protection measures (or "Internet filters") shall be used to block or filter Internet, or other forms of electronic communications, access to inappropriate information. Specifically, as required by the CIPA, blocking shall be applied to visual depictions of material deemed obscene or child pornography, or to any material deemed harmful to minors. Subject to staff supervision, technology protection

measures may be disabled or, in the case of minors, minimized only for bona fide research or other lawful purposes.

Inappropriate Network Usage.

To the extent practical, steps shall be taken to promote the safety and security of users of the District's online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications. Specifically, as required by CIPA, prevention of inappropriate network usage includes: (a) unauthorized access, including so-called 'hacking,' and other unlawful activities; and (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors.

Supervision and Monitoring.

It shall be the responsibility of all members of the District staff to supervise and monitor usage of the online computer network and access to the Internet in accordance with this policy and CIPA. Procedures for the disabling or otherwise modifying any technology protection measures shall be the responsibility of the Superintendent and the Superintendent's designees.

Social Networking.

Students shall be educated about appropriate online behavior, including interacting with others on social networking websites and in chat rooms, and cyberbullying awareness and response. The plan shall be for all students to be provided education on these subjects. The Superintendent or the Superintendent's designee shall be responsible for identifying educational materials, lessons, and/or programs suitable for the age and maturity level of the students and for ensuring the delivery of such materials, lessons, and/or programs to students.

* Staff shall confine e-mail use to work-related purposes and a reasonable, appropriate and limited personal use that does not interfere with their district duties.

Adopted 6/14/98 Amended 7/12/99 Amended 5/14/01 Reviewed 7/12/10
Revised 6/11/12 Revised 11/19/18

Policy 4012.1
Cozad Community Schools Acceptable Use Policy

The school's information technology resources, including email and Internet access, are provided for educational purposes. Adherence to the following policy is necessary for continued access to the school's technological resources:

I. Staff/Students must

A. Respect and protect the privacy of others.

1. Use only assigned accounts.
2. Not view, use, or copy passwords, data, or networks to which they are not authorized.
3. Not distribute private information about others or themselves.

B. Respect and protect the integrity, availability, and security of all electronic resources.

1. Observe all network security practices, as posted.
2. Use personal mobile devices on the public network only.
3. Not log in (authenticate) to the private network unless using district owned/authorized devices or services.
4. Report security risks or violations to a teacher or network administrator.
5. Not destroy or damage data, networks, or other resources that do not belong to them, without clear permission of the owner.
6. Conserve, protect, and share these resources with other students and Internet users.

C. Respect and protect the intellectual property of others.

1. Not infringe copyrights (no making illegal copies of music, games, or movies!).
2. Not plagiarize.

D. Respect and practice the principles of community.

1. Communicate only in ways that are kind and respectful.
2. Report threatening or discomfoting materials to a teacher.
3. Not intentionally access, transmit, copy, or create material that violates the school's code of conduct (such as messages that are pornographic, threatening, rude, discriminatory, or meant to harass).
4. Not intentionally access, transmit, copy, or create material that is illegal (such as obscenity, stolen materials, or illegal copies of copyrighted works).

5. Not use the resources to further other acts that are criminal or violate the school's code of conduct.
6. Not send spam, chain letters, or other mass unsolicited mailings.
7. Not buy, sell, advertise, or otherwise conduct business, unless approved as a school project.

Staff/Students may, if in accord with the policy above

- A. Design and post web pages and other material from school resources.
- B. Responsibly use social networking and internet communication resources with a teacher's permission and within the guidelines stated above.
- C. Install or download software, if also in conformity with laws and licenses, and under the supervision of a teacher.
- D. Use the resources for any educational purpose.

Social Networking:

Social networking sites and resources (Facebook, YouTube, Twitter, etc) can be useful tools in the school environment, and may be utilized in the classroom. Certain guidelines should be followed:

Follow the District Handbook etiquette guidelines and the school's code of conduct when posting online. What is inappropriate in the classroom is inappropriate online.

Do not use other people's intellectual property, including pictures, without their permission. It is a violation of copyright law to copy the words of others without proper attribution.

If you encounter inappropriate material, feel threatened or harassed, or find material that violates the school's code of conduct, notify a teacher or administrator immediately.

All student online activity making use of school equipment or websites must be in compliance with the district's Acceptable Use Policy.

Consequences for Violation

Violations of these rules may result in disciplinary action, including the loss of privileges to use the school's information technology resources.

Supervision and Monitoring. School and network administrators and their authorized employees monitor the use of information technology resources to help ensure that uses are secure and in conformity with this policy. Administrators reserve the right to examine, use, and disclose any data found on the school's information networks in order to further the health, safety, discipline, or security of any student or other person, or to protect

property. They may also use this information in disciplinary actions, and will furnish evidence of crime to law enforcement.

Administrative Guidelines for Policy 4012.1

Following are examples of what does, or does not, constitute "fair use:"

1. Fair use applies only to reproduction for such purposes as criticism, comment, news reporting, teaching, scholarship, or research.
2. The fact that copying is for nonprofit use has no bearing on the question of fair use;
3. Copying portions of a news article may be fair use, but copying from a workbook designed for a course of study is not;
4. Photocopying or duplicating by an individual for personal use, as long as it is a single copy of an article, short poem, or small portion of the work as a whole, is generally considered fair use;
5. Fair use allows teachers, acting of their own, to copy small portions of a work for the classroom, but does not allow an institution to do so;
6. Systematic duplication, whether making multiple copies at one time or single copies that in the aggregate add up to multiples, is not considered fair use; and
7. If resulting economic loss to the copyright owner can be shown, even making a single copy of certain materials may be a violation.

The following notice shall be placed on or near all equipment capable of duplicating or transmitting copyrighted materials.

"The copyright laws of the United States govern the duplication, retention, transmittal and use of copyrighted material. Anyone using this equipment is responsible for compliance with the law. Person who secures permission, license, or other contractual agreements shall maintain adequate records regarding the use of copyrighted materials."

Adopted 12/8/98 Reviewed 6/14/10 Revised 11/19/18

4044 Political Activity by Staff Members

The Board recognizes its individual employees' rights of citizenship, including, but not limited to, engaging in political activities. An employee of the District may seek an elective office, provided that the staff member does not campaign on school property during working hours, and provided all other legal requirements are met. The District assumes no obligation beyond making such opportunities available.

The following activities are prohibited during an employee's work time (including duty-free lunch and planning periods):

1. Soliciting votes or contributions for or against a particular candidate or ballot proposition.
2. Discussing with students opinions regarding a political candidate or ballot proposition unless the topic is part of the approved curriculum.
3. Preparing, displaying, wearing or distributing campaign literature, materials, or signs for or against a candidate or ballot proposition (this prohibition does not apply to bumper stickers on personal vehicles).
4. Soliciting volunteers to assist with a campaign for or against a political candidate or ballot proposition.
5. Preparing for, organizing, or participating in any political meeting, petition, rally, or event.
6. Other prohibited political activity as defined by state law.

The following activities are prohibited at all times:

1. Using any school district resources including, but not limited to, facsimile machines, copy machines, computers or e-mail accounts, for political campaign activities.
2. Using school district property or facilities for any political campaign activities, unless such use is approved pursuant to school board rules or policy.

3. Spending district funds to urge votes to vote for or against a candidate or ballot proposition
4. Requiring employees to engage in political campaign activities as part of their job duties.
5. Providing employees with additional compensation or benefits for engaging in political activities.
6. Representing an employee's personal political position as the position of the school district or the board of education.
7. Engaging in any other activity prohibited by state law.

Adopted on: 2/18/19

Revised on: _____

Reviewed on: _____

4060 School Vehicle Use

Pupil Transportation Vehicles. The transportation of students in a pupil transportation vehicle is governed by the rules of the Nebraska Department of Education and the district's safe pupil transportation plan or safety and security plan. See Title 92, Nebraska Administrative Code, Chapter 91 – Regulations Governing Driver Qualifications and Operational Procedures for Pupil Transportation Vehicles ("Rule 91") Title 92, Nebraska Administrative Code, Chapter 92 – Regulations Governing the Minimum Equipment Standards and Safety Inspection Criteria for Pupil Transportation Vehicles ("Rule 92"), available on NDE's website (www.education.ne.gov). A pupil transportation vehicle is any vehicle utilized to carry school children as sponsored and approved by the school board and that conforms to the Nebraska Department of Education definitions of pupil transportation vehicles listed as School Bus, Activity Bus, Small Vehicle, or Coach Bus.

School Vehicles Other Than Those Transporting Students. School district employees, board members, and other elected or appointed school district officials (collectively "school personnel") who are not transporting children are authorized to use a school district vehicle to travel to a designated location or to their home when the primary purpose of the travel serves a school district purpose. School district vehicles may not be used for personal purposes unless the vehicle, or the use of it, is provided to an employee as a condition of an employment contract or it is leased to school personnel as allowed by law. School personnel must operate school vehicles in accordance with all applicable federal, state, and local laws.

Driver Qualifications. School personnel who wish to use a vehicle owned or leased by the school district and who are not transporting students must:

- Possess and provide a copy of a valid Motor Vehicle operator's license.
- Be able to read and comprehend driving regulations and written test questions.
- Obtain and provide a copy of his or her current driving record from the department of motor vehicles at least one time per school year to the superintendent or his or her designee.
- Be at least 19 years of age.

School personnel must notify the superintendent or his or her designee about any change in their driving status or eligibility.

School personnel who have been convicted of any of the following or who meet any of the following conditions will not be allowed to drive a school district vehicle:

- If the citation or conviction occurred at any time—Motor vehicle homicide or driving under the influence – 3rd or subsequent offense;
- If the citation or conviction occurred within the last 3 years - Driving under the influence of drugs or alcohol, failure to render aid in accident you are involved in, speeding 15 miles per hour or more above the posted speed limit, reckless driving (willful or otherwise), careless driving, leaving the scene of an accident, failure to yield to a pedestrian with bodily injury to the pedestrian, or negligent driving; or
- Have accumulated 12 points or more under an operator’s license point system within the last 2 years.

The superintendent or his or her designee has the discretion to prohibit school personnel from driving a school vehicle for a citation or arrest for the above offenses or any other offense or reason. The superintendent or his or her designee will make the final determination about the use of school district vehicles.

Electronic Communication While Driving. Unless the superintendent or a principal grants an exception to allow verbal communication on an as needed basis for specific district-related work based upon an employee’s duties and responsibilities, school personnel shall not use any electronic communication device to read a written communication, manually type a written communication, send a written communication, verbally communicate with others, or otherwise communicate with others while operating a school vehicle. This prohibition includes but is not limited to answering or making telephone calls, engaging in telephone conversations, and reading or responding to e-mails, instant messages, text messages or other visual media.

Tobacco, Alcohol, and Controlled Substances. The use of any tobacco product, including the use of vapor products, alternative nicotine products, or any other such look-alike product, is not permitted in a school vehicle at any time. The use or possession of any alcohol or controlled substance (unless legally prescribed to school personnel by a physician) is not permitted in a school vehicle at any time. All drivers shall follow and be subject to Drug Free Workplace Policy and Drug Policy Regarding Drivers Policy.

Traffic Accidents, Infractions, Violations, or Citations. School personnel who receive a citation or warning citation from a law enforcement officer or are involved in an accident while operating a school vehicle must report the citation to the superintendent or his or her designee as soon as practicable, but no later than 24 hours of receipt. The superintendent must report his or her accidents, infractions, violations, or citations to the board president.

Adopted on: 3/18/19

Revised on: _____

Reviewed on: _____

Policy 9259.1: Use of Public Resources by Employees and Board Members

Any use of public resources by a public official or public employee which is incidental or de minimis shall not constitute a violation of section 49-14,101.01 or 49-14,101.02. A resource of government, including a vehicle, shall not be considered a public resource and personal use shall not be prohibited if:

1. the use of the resource for personal purposes is part of the public official's or public employee's compensation provided in an employment contract or a written policy approved by a government body and
2. the personal use of the resource as compensation is reported in accordance with the Internal Revenue Code of 1986, as amended, and taxes, if any, are paid.

If authorized by the contract or policy, the resource may be used whether or not the public official or public employee is engaged in the duties of his or her public office or public employment.

School Vehicles:

Use of a government vehicle by a public official or public employee to travel to a designated location or the home of the public official or public employee is permissible when the primary purpose of the travel serves a government purpose and the use is pursuant to a written policy approved by a government body.

Public Facilities:

Pursuant to a collective-bargaining agreement, a public facility may be used by a bargaining unit to meet regarding activities of the union or bargaining unit. This section shall not authorize the use of public resources for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

Wireless Network:

Nothing in the ... Act prohibits a public official or public employee from using his or her personal cellular telephone, electronic handheld device, or computer to access a wireless network to which access is provided to the public by a government body.

Communication Devices:

Unless otherwise restricted by an employment contract, a collective bargaining agreement, or a written agreement or policy approved by a government body, a public official or public employee may use a telecommunication system, a cellular telephone, an electronic handheld device, or a computer under the control of a government body for email, text messaging, a local call, or a long-distance call to a child at home, a teacher, a doctor, a daycare center, a baby-sitter, a family member, or any other person to inform any such person of an unexpected schedule change or for other essential personal business. Any such communication shall be kept to a minimum and shall not interfere with the conduct of public business. A public official or public employee shall be responsible for payment or reimbursement of

charges, if any, that directly result from any such communication. An agency or government body may establish procedures for reimbursement of charges pursuant to this subsection.

Ballot Questions:

This section does not prohibit, in the normal course of his or her duties, a public official or a public employee under the direct supervision of a public official from using public resources to research and prepare materials to assist the government body for which the individual is a public official or public employee in determining the effect of the ballot question on the government body. This section does not authorize mass mailings, mass duplication, or other mass communications at public expense for the purpose of qualifying, supporting, or opposing a ballot question. Mass communications shall not include placing public records demonstrating the consequences of the passage or defeat of a ballot question affecting the government body for which the individual is a public official or public employee on existing websites of such government body.

Nothing in this section prohibits a public official or public employee from identifying himself or herself by his or her official title.

Adopted 11.10.2008 Revised: August 10, 2009

1001 General Policy Statement

The organization, management, and control of this school district is vested in its board of education ("board"). To guide the board and school district operations, and to assist it and its designees in carrying out duties, the board will establish, maintain, and amend a set of policies.

Written board policies serve the following purposes:

1. Formally articulating the board's goals and long-term objectives.
2. Providing district administrators and staff with guidance in making decisions that affect students, employees and patrons of the district.
3. Informing the public of the manner that the board and district will conduct its business and its relationships with staff, pupils, parents and patrons.

To avoid unnecessary rigidity, these policies are stated in general terms. With the exception of statutory requirements or instances when the specific application of a policy is essential to the long-term welfare of the district, these policies are intended to provide administrators with the flexibility to apply them to a wide range of situations.

The policies are not the only guidelines for district operations. Specific regulations, procedures, and practices also help guide and govern actions and decisions. They must be consistent with policies, but serve a different purpose.

Exceptional Circumstances

The board cannot foresee every situation that may arise, and circumstances will occur when these policies provide inadequate guidance. In such circumstances, the superintendent should use his or her best judgment, and communicate with the board about the situation as soon as is convenient.

Validity of Policies

Each policy and its provision should be interpreted so that it is valid under applicable law. If a court determines that a provision of a policy is invalid, such invalidity shall not affect the remaining provisions of that policy.

Adopted on: 03/20/17

Revised on: _____

Reviewed on: _____

Policy 9260: Conflict with State Laws

No policy in these by-laws shall be operative if it is found to be in conflict with any laws of the State of Nebraska.

Adopted 12/8/98

Reviewed 11.10.2008

4015
Prohibition Against Employment of Board Members

Nebraska statutes recognize the inherent conflict of interest that is created when a member of the board of education serves as a certificated employee of the district. Consequently, section 79-544 of the statutes prohibits a board member from being engaged in a contract to teach pursuant to sections 79-817 through 79-821 with the school district where he or she also serves on the board.

A conflict of interest is also created when a board member serves simultaneously as both a board member and an employee in any capacity, whether certified or non-certified. Therefore, a board member shall not be employed by the school district when serving on the board. If an employee is elected or appointed to the board, his or her employment shall be terminated upon being seated on the board. Because of the conflict that is created by a board member applying for employment while sitting on the board, a board member who wishes to apply for employment shall be required to resign from the board before applying.

This policy does not prohibit the board from contracting with members of the board for services or products when the relationship is not one of employer/employee and such contracts are in compliance with the requirements of statute and board policy regarding conflicts of interest.

Adopted on: 11/19/18

Revised on: _____

Reviewed on: _____

Policy 9261: Employment of Board Member

“No member of a school board shall be employed as a teacher by the school district which he or she serves as a board member.” LB 163 amended the statute to read: “No member of a school board shall be engaged in a contract to teach pursuant to sections 79-817 to 79-821 with the school district which he or she serves as a board member.”

Board members may be employed as substitute teachers.

Adopted: August 10, 2009

Reviewed 11.10.08

Revised: 8.10.2009

1002
Creation, Amendment, and Distribution of Board of Education Policies

Each of these policies shall become the official policy of the school district when the board has approved it by majority vote of the members present at any lawfully convened meeting of the board.

It shall generally be the practice of the board to adopt or amend any policy after a single reading at any regular or special board meeting. However, the board may, in its discretion, review policies at multiple meetings prior to taking action.

Each policy shall bear the date when it was adopted, revised or reviewed.

The superintendent shall distribute copies of these policies to all members of the board, maintain a master copy in the central office, and see to it that the policies are maintained on the school district's web site.

Annual Review

The board shall review all policies at least once every three years. Nebraska statutes require an annual review and/or hearing to solicit public comment on these specific policies:

Parental Involvement Policy

Title I Parental Involvement Policy

(NOTE: These first two are distinct parental involvement policies, and both must be reviewed annually.)

Student Fees Policy

Bullying

Multicultural Education

Student Assessment

Teacher Evaluation

Student Academic Performance

Safety and Security Committee

Attendance and Excessive Absenteeism

The board may update or add policies as needed. The board shall determine the number of copies of policies to be made and their distribution. The superintendent shall maintain an up-to-date master copy of the policies in the main administrative office. Unless otherwise directed by the board, the master copy shall be considered the official district policy manual.

Adopted on: 03/20/17

Revised on: _____

Reviewed on: _____

Policy 9312: Board Bylaws

These by-laws may be amended by a unanimous vote of all Board Members at any regular or special meeting. They may be amended by a majority vote of the entire Board at any meeting at which a thirty day notice shall be given.

Adopted 12/8/98

Reviewed 11.10.08

Policy 9321: Executive Session

The Board of Education may go into executive session only upon motion made, seconded and passed by a majority of the Board in open and public session convened. Such motion, second and roll call shall be duly recorded in the minutes of such meeting and shall show the vote by name of each member together with the time of convening and adjourning the open and public session and the time of commencement and conclusion of the executive session. It shall be necessary to record roll call votes, if any, taken following executive session. Any formal action on any question or motion duly made and seconded shall be taken by roll call vote of the Board in open session convened and record shall show how each member voted. Any formal action of any type, including expenditure of funds, adopted or taken at any meeting other than while open to attendance of the public, shall be void. The executive session shall be employed only as prescribed by the state statute and shall be limited to the following:

1. Discussion relative to acquisition of property.
2. Discussion relative to personnel matters.
3. Preliminary screening of applicants for teaching position or for other employees.
4. Discussion relative to negotiations of salaries.
5. Strategy sessions with respect to collective bargaining, real estate transactions, or litigation;
6. Discussion regarding the use of security personnel or devices
7. Investigative proceedings regarding allegations of criminal misconduct;
8. Evaluations of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if that person has not requested a public meeting.

Any board member may challenge the continuation of a closed session if he or she believes the session has exceeded the reason stated in the motion to hold the closed session. A majority vote of the board is required in order to overrule the challenge. The challenge and its disposition shall be recorded in the meeting minutes.

Legal Reference: Neb. Statute 84-1410

Approved 12-8-1998 Reviewed 2-5-2004 Revised 3-8-2004 Reviewed 11.10.08

3053 Nondiscrimination

The School District does not discriminate on the basis of prohibited factors in employment and educational programs/activities. The School District affirmatively strives to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, sex, or national origin

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of sex

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40

The Equal Pay Act of 1963 as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions

The Uniformed Services Employment and Reemployment Rights Act (USERRA) - provides job protections and reemployment rights to military reservists and National Guard members called to active duty

The Boy Scouts of America Equal Access Act which prohibits discrimination against groups that wish to access district facilities

The Nebraska Fair Employment Practice Act (FEPA) – prohibits employment discrimination on the basis of race, color, national origin, religion, sex (including pregnancy), disability, marital status, and retaliation

Nebraska Age Discrimination in Employment Act (Age Act) – prohibits employment discrimination on the basis of age for those individuals who are over 40 years of age

The Equal Pay Act of Nebraska – prohibits discriminatory wage practices based on sex

The Nebraska Equal Opportunity in Education Act – prohibits discrimination on the basis of sex (including pregnancy) by any educational institution

Veterans Preference Law (NEB. REV. STAT §§ 48-225 to 48-231) - stipulates categorical preferences for employment for military veterans and for the spouses of disabled veterans

Additional School Board policies prohibit harassment and/or discrimination against students, employees, or patrons on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, age, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Any person who believes she or he has been discriminated against, denied a benefit, or excluded from participation in any district education program or activity may file a complaint using the district’s complaint procedures.

Inquiries regarding compliance with any of the laws referred to in this policy may be directed to the superintendent or to the district’s Title IX and/or Section 504/ADA Coordinator.

Adopted on: 9/17/18

Revised on: 7/15/19

Reviewed on: _____

Policy 9327: Equal Educational Opportunity

The board requires all persons, agencies, vendors, contractors and other persons and organizations doing business with or performing services for the school district to subscribe to all applicable federal and state laws, executive orders, rules and regulations pertaining to contract compliance and equal opportunity.

Contractors shall use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

The board is committed to the policy that no otherwise qualified person will be excluded from educational activities on the basis of race, color, religion, sex, marital status, national origin, or disability. Further, the board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm and harassment.

Harassment or discriminatory behavior that denies civil rights or access to equal educational opportunities, includes inappropriate comments, physical conduct or other expressive behavior directed at an individual or group that intentionally demeans the race, color, religion, national origin, sex, social economic status, or disability of the individual or individuals or creates an intimidating, hostile or demeaning environment for education.

Adopted 3/10/03

Revised August 10, 2009

Reviewed 11.10.2008

Revised 8.10.2009