

Madison Board of Education, Madison District #1

Board of Education Regular Meeting
Monday, November 9, 2020 7:00 PM
Middle School/High School Conference Room
700 South Kent St.
Madison, NE 68748-0450

The sequence of items on the agenda is provided as a courtesy. The board reserves the right to consider items in any sequence deemed appropriate. Therefore, visitors are encouraged to attend the meeting from the beginning.

1. Call the Meeting to Order
 1. Roll Call
 2. Pledge of Allegiance
 3. Open Meetings Act
 4. Madison Public Schools Mission Statement
2. Consent Agenda
3. Public Forum
4. Administrator and Other Reports
5. Board Committee Reports/Meeting dates
6. Action Items
 1. Discuss, consider, and take all necessary action on resignations
 2. Discuss, consider and take all necessary action to approve contracts
 3. Discuss, consider, and take all necessary action to reaffirm board policies 4001-4032.
 4. Discuss, consider, and take all necessary action on annual agreement for use of the Alice Jones building.
 5. Discuss, consider, and talk all necessary action to approve the 2019-20 district audit.
 6. Discuss, consider, and take all necessary action to approve the purchase of 120 ipads and 203 ipad cases.
 7. Discuss, consider, and take all necessary action to approve the purchase of 20 ipads and cases and two laptop computers to support our family literacy grant program.
 8. Discuss, consider, and take all necessary action to implement the a four day school week starting the week of November 16th and lasting until December 22nd.
 9. Discuss, consider, and take all necessary action of Superintendent Evaluation
7. Topics for next month's Board of Education meeting
8. Adjournment

The board reserves the right to enter executive session if it deems it necessary to prevent needless injury to a staff member's reputation or for the protection of the public interest.

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Deb Neidig, Present, Jim Reeves: Present, Steve Ruh: Present. Present: 6

1: Call the meeting to order

Motion to call the meeting to order at 7:02 pm. Passed with a motion by Jim Knapp and a second by Steve Ruh. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

- 1.1 Roll Call
- 1.2 Pledge of Allegiance
- 1.3 Open Meetings Act
- 1.4 Madison Public Schools Mission Statement

2: Consent Agenda

Motion to approve consent agenda items 2.1-2.5 as presented. Passed with a motion by Steve Ruh and a second by Kate Ebeling. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

A to Z Vac N Sew	Repairs	144.75
Albracht Disposal Service	Waste Disposal	325.00
Alpha Workforce Health	DOT Physical	65.00
Amazon.com	Supplies	4,937.79
Apple Computer, Inc.	Supplies	4,473.00
Apple, Inc.	Computer Repairs	49.00
Assetgenie, Inc. DBA Agirepair	Computer Repairs	488.00
Bailey, Susan	Services	420.46
BCN	Phone Service	139.61
Bill Blank Agency	Insurance	1,070.00
Brady & Amy's	Fuel	79.20
Central Nebraska Rehab Services	Services	3,604.37
Choice Foods	Fuel	2,102.99
City of Madison	Utilities	9,729.42
Colonial Research Chemical	Supplies	229.96
Culligan of Norfolk	Supplies/Repairs	526.45
Custom Sports	Supplies	2,487.25
DAS State Acctg-Central Finance OCIO	Erate	1,809.22
Eakes Office Solutions	Supplies	2,443.04
Ecolab Pest Elimination Division	Pest control	121.85
Educational Service Unit #8	Canvas Subscription	1,125.00
Egan Supply Co.	Supplies	7,105.68
Engineered Controls Inc.	Maintenance	6,450.00
Field's Hardware	Supplies	89.85
Floor Maintenance	Supplies	428.00
Frontier	Phone Service	704.94
Gonzalez, Francisco	Repairs	40.00
Greatamerica Financial Services Corporation	Copier Lease	668.64
Hiatt, Larry	Safety Service	380.00
HyVee Food Store	Supplies	126.13
Island Supply Welding Co	Supplies	293.72
Jackson Services	Supplies	108.90
Ken's Band Instrument Repair	Repairs	1,233.00
KSB School Law	Legal Services	3,733.50

Lincoln Electric Company, The	Supplies	15,000.00
Madison Star Mail	Advertising	306.38
MARC (Mid-American Research Chemical)	Supplies	530.11
Menards -Norfolk	Supplies	343.89
Midwest Alarm Services	Alarm Service	1,041.36
Midwest Music Center (Barnhill Enterprises)	Supplies	17.00
MPS Lunch Fund	October Transfer	15,000.00
MPS Petty Cash	Reimbursement	719.59
NE Regional Deaf Ed Program	Services	228.00
Nebraska Appliance Center	Supplies	540.00
Nebraska Public Health Environmental Lab	Water Testing	15.00
Norfolk Daily News	Advertising	1,001.52
Norfolk Public Schools	Supplies	880.00
O'Keefe Elevator Co., Inc.	Elevator Maintenance	311.84
One Source	Background Check	40.00
Otis Elevator Company	Repairs	777.24
Pitney Bowes	Rental	117.00
Pizza Hut of Madison	Supplies	123.00
Priority Communications & Solutions Inc.	Repairs	3,326.60
Pyramid School Products	Supplies	59.83
Quill Corporation	Supplies	128.18
Reigle Implement Co., Inc.	Repairs	373.45
Scheer's Ace Hardware	Supplies	188.98
Schmidt, Courtney	Mileage	12.08
Scrub's Repair	Repairs	1,472.09
Sonova USA Inc.	Service Plan	337.50
Sparklight (Formerly Cable One)	Cable Box Rental	27.02
Subway	Supplies	261.97
Symmetry Energy Solutions	Utilities	390.14
Truck Center Companies, Freightliner	Supplies	282.70
TWD Lock, Safe & Key	Supplies	42.00
UPS Store #4267, The	Supplies	234.00
US Bank Cardmember Services	Supplies	3,097.80
Volkman Plumbing & Heating	Repairs	1,724.25
Walmart Community	Supplies	158.00
Water Engineering Inc.	Water Service	425.04
William V. Macgill & Co	Supplies	148.42

3: Public forum

4: Curriculum Showcase

5: Administrator and other reports

6: Board Committee reports/meeting dates

7: Action Items

8: Discuss, consider and take all necessary action on resignations.

9: Discuss, consider, and take all necessary action to approve contracts.

10: Discuss, consider and take all necessary action to reaffirm board policies 3001-3041.

Motion to reaffirm board policies 3004-3041. Passed with a motion by Jim Reeves and a second by Steve Ruh. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

11: Discuss, consider, and take all necessary action on board policy 4040.

Motion to approve changes to board policy 4040. Passed with a motion by Steve Rug and a second by Kate Ebeling. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

12: Discuss, consider, and take all necessary action to adopt new policies from KSB School Law.

Motion to adopt board policies 2008, 3001, 3004.1, 4043, 5018, 5067. Passed with a motion by Steve Ruh and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

13: Discuss, consider, and take all necessary action to transfer \$15,000 from General Fund to the Lunch Fund.

Motion to transfer \$15,000 from the General Fund to the Lunch Fund. Passed with a motion by Jim Knapp and a second by Deb Neidig. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

14: Discuss, consider, and take all necessary to approve change order #7 for the Phase IV project.

Motion to approve change order #7. Passed with a motion by Deb Neidig and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

15: Topics for next month's Board of Education meeting.

16: Adjournment

Motion to adjourn at 8:44 PM. Passed with a motion by Deb Neidig and a second by Kate Ebeling. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

President

Secretary

Board Report

Unposted; Batch Description NOVEMBER 2020 GENERAL FUND INVOICES

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
<u>Checking</u>	1			
Checking	1	Fund: 01 GENERAL FUND		
ALBRACHT DISPOSAL SERVICE	19813	WASTE DISPOSAL	155.00	
ALBRACHT DISPOSAL SERVICE	19814	WASTE DISPOSAL	170.00	
		Vendor Total:		325.00
AMAZON.COM CREDIT	599887379347	SUPPLIES	242.67	
AMAZON.COM CREDIT	674454478384	SUPPLIES	439.00	
		Vendor Total:		681.67
APPEARA	0586079	SUPPLIES	12.50	
APPEARA	0590259	SUPPLIES	33.50	
		Vendor Total:		46.00
APPLE, INC	AD18626217	REPAIRS	99.00	
		Vendor Total:		99.00
ASSETGENIE, INC DBA AGIREPAIR	1506947	REPAIRS	59.00	
		Vendor Total:		59.00
BATTLE CREEK PUBLIC SCHOOLS	1020 STMT	SERVICES	2,777.50	
		Vendor Total:		2,777.50
BCN	22994409	PHONE SERVICE	153.84	
		Vendor Total:		153.84
BIG COUNTRY AUTO	69723	INSPECTION	47.92	
		Vendor Total:		47.92
BILL BLANK AGENCY	1262	INSURANCE	1,284.00	
		Vendor Total:		1,284.00
BLACK HILLS ENERGY	1020 STMT	UTILITIES	61.44	
		Vendor Total:		61.44
BRADY & AMY'S	53744	FUEL	1,056.36	
BRADY & AMY'S	53745	FUEL	125.36	
BRADY & AMY'S	53746	FUEL	425.48	
		Vendor Total:		1,607.20
BRANDL ELECTRIC	11783	MAINTENANCE	1,141.25	
		Vendor Total:		1,141.25
BULLSEYE FIRE PROTECTION	80753	INSPECTION	190.00	
BULLSEYE FIRE PROTECTION	80754	INSPECTION	190.00	
		Vendor Total:		380.00
CENTER FOR SCIENCE MATH & COMPUTER	1020 REGISTRATION	REGISTRATION	20.00	
		Vendor Total:		20.00
CENTRAL NEBRASKA REHAB SERVICES	0920 STMT	SERVICES	5,426.16	
		Vendor Total:		5,426.16
CHOICE FOODS	1020 STMT	SUPPLIES	319.68	
		Vendor Total:		319.68

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
GRACENOTES LLC	h6pqf	SUPPLIES	35.00	
		Vendor Total:		35.00
GRAHAM TIRE NORFOLK	1414155927	REPAIRS	507.08	
		Vendor Total:		507.08
GREATAMERICA FINANCIAL SERVICES CORPORATION	27950718	COPIER LEASE	802.36	
		Vendor Total:		802.36
HIRERIGHT LLC, INC	P0990695	BACKGROUND SCREENING	94.20	
		Vendor Total:		94.20
HY-VEE FOOD STORE	1020 STMT-G	SUPPLIES	82.89	
		Vendor Total:		82.89
HY-VEE FOOD STORES, INC	1020 STMT	SUPPLIES	81.83	
		Vendor Total:		81.83
INNOVATIVE OFFICE SOLUTIONS LLC	IN3125545	SUPPLIES	34.80	
		Vendor Total:		34.80
JACKSON SERVICES	4402676	SUPPLIES	68.12	
JACKSON SERVICES	4402677	SUPPLIES	40.78	
		Vendor Total:		108.90
KEN'S BAND INSTRUMENT REPAIR	2020-000794	REPAIRS	100.00	
		Vendor Total:		100.00
KSB SCHOOL LAW	9058	LEGAL SERVICES	232.50	
		Vendor Total:		232.50
LEARNING A-Z	2793359	SUPPLIES	537.80	
		Vendor Total:		537.80
LINCOLN ELECTRIC COMPANY, THE	909705696	SUPPLIES	129.50	
LINCOLN ELECTRIC COMPANY, THE	909709127	SUPPLIES	57.71	
		Vendor Total:		187.21
LUNCHTIME SOLUTIONS, INC.	29511	MEALS	366.54	
LUNCHTIME SOLUTIONS, INC.	29606	MEALS	405.72	
		Vendor Total:		772.26
Masters Drain Cleaning	4029	REPAIRS	75.00	
		Vendor Total:		75.00
MCGRAW-HILL EDUCATION BOOK COMPANY	115353562001	SUPPLIES	8,231.19	
		Vendor Total:		8,231.19
MENARDS - NORFOLK	94069-GEN	SUPPLIES	34.94	
MENARDS - NORFOLK	94442	SUPPLIES	48.73	
MENARDS - NORFOLK	94720	SUPPLIES	18.72	
MENARDS - NORFOLK	95148	SUPPLIES	29.90	
MENARDS - NORFOLK	95220	SUPPLIES	273.90	
		Vendor Total:		406.19

Board Report

Unposted; Batch Description NOVEMBER 2020 GENERAL FUND INVOICES

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
MIDWEST ALARM SERVICES	332574	ALARM SERVICES	197.76	
MIDWEST ALARM SERVICES	332575	ALARM SERVICE	197.76	
			Vendor Total:	395.52
MPS-PETTY CASH	35951	REIMBURSEMENT	181.00	
			Vendor Total:	181.00
MUELLER SPRINKLERS	24164	MAINTENANCE	332.50	
			Vendor Total:	332.50
NE REGIONAL DEAF ED PROGRAM	1020 STMT	SERVICES	570.00	
			Vendor Total:	570.00
NEBRASKA ASSOCIATION OF SCHOOL BOARDS	INV-06084- V0X8R2	REGISTRATION	100.00	
NEBRASKA ASSOCIATION OF SCHOOL BOARDS	INV-06195- P6N4N3	REGISTRATION	439.00	
NEBRASKA ASSOCIATION OF SCHOOL BOARDS	INV-06217- Y9L0B6	REGISTRATION	2,494.00	
			Vendor Total:	3,033.00
NORTHEAST NEBRASKA JUVENILE SERVICES	0920 STMT	REIMBURSEMENT	5,382.23	
NORTHEAST NEBRASKA JUVENILE SERVICES	1020 STMT	REIMBURSEMENT	7,659.42	
			Vendor Total:	13,041.65
ONE SOURCE	2877-20201031	BACKGROUND CHECK	15.00	
			Vendor Total:	15.00
PITNEY BOWES	PO36043	POSTAGE	1,000.00	
			Vendor Total:	1,000.00
PIZZA HUT OF MADISON	0107212750001	SUPPLIES	81.00	
PIZZA HUT OF MADISON	0107212830035	SUPPLIES	44.00	
PIZZA HUT OF MADISON	0107212860032	SUPPLIES	72.45	
PIZZA HUT OF MADISON	0107212870001	SUPPLIES	99.00	
PIZZA HUT OF MADISON	0107212880001	SUPPLIES	136.00	
PIZZA HUT OF MADISON	0107212890001	SUPPLIES	70.00	
PIZZA HUT OF MADISON	0107212890013	SUPPLIES	132.00	
			Vendor Total:	634.45
POSITIVE PROMOTIONS, INC	06628135	SUPPLIES	44.07	
			Vendor Total:	44.07
QUILL CORPORATION	11497751	SUPPLIES	71.49	
			Vendor Total:	71.49
RADIO ENGINEERING INDUSTRIES	467635	SUPPLIES	9,500.00	
			Vendor Total:	9,500.00
RENAISSANCE LEARNING, INC	INV5189624- 1760576	SUPPLIES	2,497.00	
			Vendor Total:	2,497.00
SCHMIDT, COURTNEY	1020 STMT	MILEAGE	72.45	
			Vendor Total:	72.45

Board Report

Unposted; Batch Description NOVEMBER 2020 GENERAL FUND INVOICES

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
SCRUB'S REPAIR	086845	REPAIRS	254.00	
SCRUB'S REPAIR	86801	REPAIRS	745.70	
		Vendor Total:		999.70
SPARKLIGHT (FORMERLY CABLE ONE)	1120 STMT	BOX RENTAL	27.02	
		Vendor Total:		27.02
UPS STORE #4267, THE	19998	SUPPLIES	26.00	
		Vendor Total:		26.00
US BANK CARDMEMBER SERVICES	1020 STMT	SUPPLIES	4,560.25	
		Vendor Total:		4,560.25
VOLKMAN PLUMBING & HEATING	202332	REPAIRS	1,009.50	
VOLKMAN PLUMBING & HEATING	202462	REPAIRS	131.00	
		Vendor Total:		1,140.50
WATER ENGINEERING INC	IN61456	WATER SERVICE	250.04	
WATER ENGINEERING INC	IN61463	WATER SERVICE	175.00	
		Vendor Total:		425.04
WILLIAM V. MACGILL & CO.	IN0740572	SUPPLIES	148.47	
		Vendor Total:		148.47
WINSUPPLY NORFOLK NE CO	4673338 00	SUPPLIES	5.28	
		Vendor Total:		5.28
		Fund Total:		123,399.02
		Checking Account Total:		123,399.02

September 2020 Board Meeting

Bond Fund:

BOK Financial \$10,049.47

Depreciation Fund:

DWB, Inc. \$8,930.00 MHS Bus drop, Paving

QCP Fund:

Wells Fargo \$700.00

Wells Fargo (reimburse Activity) \$7,467.62 Because of COVID, the IRS didn't process credits on time, so we had to reimburse Wells Fargo until they catch up

Special Building Fund:

DWB, Inc. \$17,179.80 North Stair Tower Fire Doors

DWB, Inc. \$42,154.51 MS Commons

DWB, Inc. \$202,110.15 Gym and Locker Rooms

DWB, Inc. \$960.63 Fire Sprinklers

Fakler Architects \$338.72

Mid State Engineering & Testing \$400.00

October 2020 Board Meeting

Depreciation Fund:

DWB, Inc. \$102,075.60 MHS Bus drop, Paving

Special Building Fund:

DWB, Inc. \$72,528.22 Gym and Locker Rooms

Lincoln Electric Company \$13,304.02 Remainder of plasma cutting table after grant

Mid State Engineering & Testing \$1,014.00

November 2020 Board Meeting

Bond Fund:

BOK Financial \$192,760.00 General Obligation Bonds

Depreciation Fund:

DWB, Inc. \$15,162.00 MHS Bus drop, Paving

Special Building Fund:

Commonwealth Electric \$ 8,296.93 Speaker System/Backboard Lights

DWB, Inc. \$ 3,070.83 MS Commons

DWB, Inc. \$ 27,140.96 Gym and Locker Rooms

Five Points Bank \$ 728,836.17 Lease Debt Service

Mid State Engineering \$ 1,640.00

October Approved Bills

Current Financial Position for Phase IV Project

Special Building Fund Project/requirement	Current Funds	Estimate Cost or Goal	Actual Cost
Gym and Locker rooms	\$3,912,547.00	\$3,592,191.00	\$3,703,035.87
Middle School Addition	\$1,757,203.00	\$1,678,133.00	\$1,754,137.51
Sprinklers	\$107,358.00	\$107,358.00	\$96,929.49
Lease Repayment	\$875,000.00		\$874,925.75
Working Capital	\$0.00		
Balance as of November 2018	\$5,869,750.00		
Total		\$5,377,682.00	\$6,429,028.62
Depreciation Fund			
Concrete Replacement	\$928,244.00	\$339,071.00	
Bus Drop Off	\$3,231.00	\$3,231.00	\$216,879.30
Total		\$342,302.00	\$216,879.30

MADISON PUBLIC SCHOOLS
TREASURER'S REPORT

October 31, 2020

General Fund

					<u>BALANCE</u>	<i>Last year's balance</i>
Balance Forward as of	<u>September 30, 2020</u>				\$3,712,364.58	
Receipts		+	\$	870,442.23		
Expenditures		-	\$	647,685.89		
Balance as of	<u>October 31, 2020</u>				\$3,935,120.92	\$2,989,911.61

Employee Benefit Fund

Balance Forward as of	<u>September 30, 2020</u>				\$17,890.47	
Receipts		+	\$	3,388.39		
Expenditures		-	\$	11,264.98		
Balance as of	<u>October 31, 2020</u>				\$10,013.88	\$8,735.77

Petty Cash Fund

Balance Forward as of	<u>September 30, 2020</u>				\$1,530.26	
Receipts		+	\$	2,511.20		
Expenditures		-	\$	1,791.41		
Balance as of	<u>October 31, 2020</u>				\$2,250.05	\$2,448.69

Total Assets for General Fund

\$3,947,384.85 \$3,001,096.07

Depreciation Fund

Balance Forward as of	<u>September 30, 2020</u>				\$537,779.56	
Receipts		+	\$	419.24		
Expenditures		-	\$	102,075.60		
Balance as of	<u>October 31, 2020</u>				\$436,123.20	\$773,477.19

Bond Fund

Balance Forward as of	<u>September 30, 2020</u>				\$270,178.39	
Receipts		+	\$	71,754.76		
Expenditures		-	\$	-		
Balance as of	<u>October 31, 2020</u>				\$341,933.15	\$292,720.34

Qualified Capital Purpose Fund

Balance Forward as of	<u>September 30, 2020</u>				\$503,263.79	
Receipts		+	\$	14,315.49		
Expenditures		-	\$	(7,516.13)		
Balance as of	<u>October 31, 2020</u>				\$525,095.41	\$466,638.04

Special Building Fund

Balance Forward as of	<u>September 30, 2020</u>				\$1,679,056.02	
Receipts		+	\$	146,037.20		
Expenditures		-	\$	86,846.24		
Balance as of	<u>October 31, 2020</u>				\$1,738,246.98	\$4,467,451.57

Investment Checking

Balance Forward as of	<u>September 30, 2020</u>				\$325,692.73	
Receipts		+	\$	275.86		
Expenditures		-	\$	-		
Balance as of	<u>October 31, 2020</u>				\$325,968.59	\$321,876.39

LINE #	DESCRIPTION	BUDGET	General Fund Receipts	
			CURRENT RECEIPTS	
	TOTAL LOCAL	\$5,677,613	\$1,853,075	
	TOTAL STATE	\$662,273	\$22,192	
	TOTAL FEDERAL	\$414,249	\$107,865	
1800	Community Service	\$0	\$8,957	
1920	Grants/Donations	\$0	\$15,000	
2210	ESU Receipts	\$0	\$276	
3155	Textbook Loan	\$0		
3500	Education Quest	\$0		
3512	Distance Learning	\$0		
3535	High Ability Learners	\$0		
4105	Erate	\$0		
4212	Title 1A Support for Improvement	\$0	\$12,037	
4505	Title I	\$0		
4506	Title I Part A	\$0		
4507	SIG Middle School	\$0		
4508	Title ID Delinquent Ed.	\$0	\$29,509	
4509	Title IIA, Educator Quality	\$0		
4510	Title IV Part A	\$0		
4512	IDEA Base	\$0		
4516	IDEA Base P/S	\$0		
4519	IDEA Enrollment Poverty	\$0		
4521	Idea Prop Share	\$0		
4525	Perkins	\$0		
4526	Title IC Migrant Education	\$0	\$22,717	
4531	21st Century ASP	\$0	\$35,903	
4310	REAP	\$0		
4708	Medicaid in Public Schools	\$0		
4709	Neb-Mac Funds	\$0		
5301	Insurance Adjustments	\$0	\$7,464	
5400	NON-REVENUE SOURCES (SOP)	\$0	\$235	
6212	Title Support for Improvements			
	Other			
			BUDGET OF EXPENDITURES	
			ESTIMATED	
		CURRENT	CURRENT	%
		BUDGET	SPENDING	Remaining
1100	REGULAR EDUCATION	\$4,483,000.00	\$616,930	86%
1200	SPECIAL EDUCATION	\$830,000	\$90,672	89%
2100/2150	SUPPORT SERVICES - PUPILS	\$390,000	\$58,191	85%
2200	SUPPORT SERVICES - STAFF	\$180,000	\$31,206	83%
2310	BOARD OF EDUCATION	\$68,000	\$1,682	98%
2320	EXECUTIVE ADMINISTRATION	\$205,000	\$34,233	83%
2330	DISTRICT LEGAL SERVICES	\$25,000	\$956	96%
2410	OFFICE OF THE PRINCIPAL	\$515,000	\$62,210	88%
2510	GENERAL ADMINISTRATION/BS	\$300,000	\$27,835	91%
2610	MAIN. & OPERATION OF BLDS.	\$1,046,000	\$112,697	89%
2710	REGULAR TRANSPORTATION	\$128,000	\$13,322	90%
2712	SCHOOL AGE SPED TRAN.	\$20,000	\$1,709	91%
2730	Vehicle Serv/Maintenance	\$50,000	\$1,311	97%
3155	Textbook Loan	\$5,000	\$0	100%
3300	Community Services	\$50,000	\$14,471	71%
3400	Private/Categorical Grants		\$15,000	
3535	HIGH ABILITY LEARNERS	\$5,000	\$958	81%
	State Programs	\$85,000	\$296	100%
6000	FEDERAL PROGRAMS	\$900,000	\$189,282	79%
8000	TRANSFER TO DEPRECIATION	\$0		
8000	TRANSFER TO ATHLETICS/LUNCH	\$0	\$15,000	
8000	TRANSFER TO OTHERS	\$41,570		100%
9000	Misc. Non-Programmed	\$5,000		
	BUDGET GROWTH	\$200,000.00		100%
	TOTAL BUDGET	\$9,531,570	\$1,287,962	86%

Document G701

PROJECT: (Name and Address) Madison High Phase IV	CHANGE ORDER NUMBER: 7- GYM	OWNER <input type="checkbox"/>
	DATE: 10/1/2020	ARCHITECT <input type="checkbox"/>
	ARCHITECT'S PROJECT NO: 1353	CONTRACTOR <input type="checkbox"/>
TO CONTRACTOR: (Name and Address) dwb, inc PO Box 626 Madison, NE 68748	CONTRACT DATE: 12/11/2018	FIELD <input type="checkbox"/>
	CONTRACT FOR: Phase IV	OTHER <input type="checkbox"/>

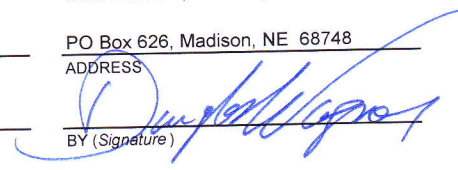
The Contract is changed as follows:
(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

1) Remove & Reinstall Approx 50 Wall Mounts in Gym as per Quote	Add	\$3,165.00
2) North East Mezz Announcers Desk	Add	\$4,013.00
3) 10 Toilet Paper Holders (Spec'd as "By Owner", provided by dwb)	Add	\$442.50
4) Paladium on Locker Room Benches, Labor Only	Add	\$150.00
5) Revise Mezzanine Railing at Entry D21	Add	\$2,161.00
6) Painting Extra Conduit Runs in Gym Required by Fire Marshall	Add	\$200.00
7) North Building Install Structural Entry Stoop	Add	\$400.00
8) Carpet Transition Edging On 3 Gym Mezzanines	Add	\$292.00
9) Sod in Lieu of Hydro Seed	Pending	
	Subtotal	\$10,823.50
	P & O	\$1,082.35
	Bond	\$128.00

The original Contract Sum was	\$	\$3,592,191.00
The net change by previously authorized Change Orders	\$	\$59,811.18
The Contract Sum prior to this Change Order was	\$	\$3,652,002.18
The Contract Sum will be increased by this Change Order in		\$12,033.85
the amount of	\$	\$3,664,036.03
The new Contract Sum including this Change Order will be	\$	
The Contract Time will be unchanged by		

(Note: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.)

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

<u>Fakler Architect</u> ARCHITECT (Firm name)	<u>dwb, inc</u> CONTRACTOR (Firm name)	<u>Madison Public Schools</u> OWNER (Firm name)
<u>1001 N 6th St, Beatrice, NE 68310</u> ADDRESS	<u>PO Box 626, Madison, NE 68748</u> ADDRESS	<u>700 S. Kent, Madison, NE 68748</u> ADDRESS
_____ BY (Signature)	 BY (Signature)	_____ BY (Signature)
<u>Michael Fakler</u> Typed name	<u>Douglas Wagner</u> Typed name	<u>Alan Ehlers</u> Typed name
_____ DATE	<u>10/1/2020</u> DATE	_____ DATE

Document G701

PROJECT: <i>(Name and Address)</i> Madison High Phase IV	CHANGE ORDER NUMBER: 8- GYM DATE: 11/3/2020 ARCHITECT'S PROJECT NO: 1353	OWNER <input type="checkbox"/> ARCHITECT <input type="checkbox"/> CONTRACTOR <input type="checkbox"/> FIELD <input type="checkbox"/> OTHER <input type="checkbox"/>
TO CONTRACTOR: <i>(Name and Address)</i> dwb, inc PO Box 626 Madison, NE 68748	CONTRACT DATE: 12/11/2018 CONTRACT FOR: Phase IV	

The Contract is changed as follows:
(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

1)	Gym Platform to NE Entry Mezzanine Quote \$942 ÷ 3 = \$314	Add	\$314.00
2)	Gym Ladder & Gate to SE Mezzanine Quote \$1580 ÷ 3 = \$526.67	Add	\$526.67
3)	Change Hydroseed to Sod	Add	\$11,934.00

Subtotal	<u>\$12,774.67</u>
P & O	<u>\$1,193.40</u>
	\$141.00

The original <u>Contract Sum</u> was	\$	<u>\$3,592,191.00</u>
The net change by previously authorized Change Orders	\$	<u>\$71,845.03</u>
The <u>Contract Sum</u> prior to this Change Order was	\$	<u>\$3,664,036.03</u>
The <u>Contract Sum</u> will be <u>increased</u> by this Change Order in the amount of	\$	<u>\$14,109.07</u>
The new <u>Contract Sum</u> including this Change Order will be	\$	<u>\$3,678,145.10</u>
The Contract Time will be <u>unchanged</u> by		

(Note: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.)

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

<u>Fakler Architect</u> ARCHITECT <i>(Firm name)</i> <u>1001 N 6th St, Beatrice, NE 68310</u> ADDRESS BY <i>(Signature)</i> <u>Michael Fakler</u> Typed name DATE	<u>dwb, inc</u> CONTRACTOR <i>(Firm name)</i> <u>PO Box 626, Madison, NE 68748</u> ADDRESS BY <i>(Signature)</i> <u>Douglas Wagner</u> Typed name DATE	<u>Madison Public Schools</u> OWNER <i>(Firm name)</i> <u>700 S. Kent, Madison, NE 68748</u> ADDRESS BY <i>(Signature)</i> <u>Alan Ehlers</u> Typed name DATE
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MADISON PUBLIC SCHOOLS					
Activity Fund Balance Report					
OCTOBER 2020		Fund 05			
<u>Chart of Account Description</u>	<u>Beg Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Bal Change</u>	<u>Balance</u>
FUND BALANCE	0.00	0.00	0.00	0.00	0.00
AD	4,307.07	122.50	14.10	0.00	4,198.67
Art Club	766.24	0.00	0.00	0.00	766.24
Band	2,597.67	0.00	0.00	0.00	2,597.67
Boys BB	3,496.42	0.00	0.00	0.00	3,496.42
Boys BB FR	1,757.67	0.00	440.00	0.00	2,197.67
Cheerleaders	1,426.30	354.40	418.00	0.00	1,489.90
Class of 2019	635.43	0.00	0.00	0.00	635.43
Class of 2020	734.22	0.00	0.00	0.00	734.22
Class of 2021	1,607.72	0.00	0.00	0.00	1,607.72
Class of 2022	3,872.52	1,000.00	25.00	0.00	2,897.52
Class of 2023	380.00	0.00	0.00	0.00	380.00
Class of 2024	1,019.92	0.00	30.00	0.00	1,049.92
Concessions	12,644.56	294.29	785.39	0.00	13,135.66
Courtesy	2,374.22	0.00	0.00	0.00	2,374.22
Cross Country	489.44	0.00	0.00	0.00	489.44
Cross Country FR	966.61	106.94	0.00	0.00	859.67
Danceline	1,000.26	0.00	115.80	0.00	1,116.06
District Funds	12,013.26	0.00	162.43	0.00	12,175.69
Educators Rising	867.28	0.00	0.00	0.00	867.28
Elem Activity Acct	4,945.27	1,728.23	1,637.13	0.00	4,854.17
Elem PTO	1,684.47	0.00	0.00	0.00	1,684.47
Elem Student Council	47.00	0.00	0.00	0.00	47.00
ELL Class	630.75	0.00	0.00	0.00	630.75
Emergency Assistance	1,533.24	0.00	0.00	0.00	1,533.24
Ethnic Diversity Club	1,740.53	0.00	0.00	0.00	1,740.53
FCCLA	1,106.83	273.00	122.00	0.00	955.83
FFA	6,173.44	686.00	537.20	0.00	6,024.64
Football	1,943.55	300.00	1,393.00	0.00	3,036.55
Football FR	820.78	169.74	0.00	0.00	651.04
Football Youth	250.00	0.00	0.00	0.00	250.00
Girls BB	3,263.98	0.00	0.00	0.00	3,263.98
Girls BB FR	1,167.66	0.00	0.00	0.00	1,167.66
Golf	1,383.76	0.00	0.00	0.00	1,383.76
Golf FR	492.35	0.00	0.00	0.00	492.35
Homecoming	842.03	108.30	0.00	0.00	733.73
Honor Society	1,271.71	0.00	702.00	0.00	1,973.71
HS Student Council	1,432.80	0.00	166.00	0.00	1,598.80
M Club	4,877.68	198.00	0.00	0.00	4,679.68
Marketing Comm.	20,378.46	50.00	0.00	0.00	20,328.46
MS Activity Acct	4,505.32	67.95	0.00	0.00	4,437.37

MS Houses	748.94	0.00	0.00	0.00	748.94
Music Boosters	5,286.07	0.00	0.00	0.00	5,286.07
Musical	3,053.80	0.00	0.00	0.00	3,053.80
One Act Plays	1,620.46	182.52	0.00	0.00	1,437.94
Quiz Bowl	873.01	0.00	0.00	0.00	873.01
Resale	491.03	0.00	0.00	0.00	491.03
Scholarships	11,199.09	0.00	0.00	0.00	11,199.09
Secondary Act Acct	7,440.78	0.00	100.00	0.00	7,540.78
Soccer	5,443.40	0.00	0.00	0.00	5,443.40
Soccer FR	5,687.57	0.00	0.00	0.00	5,687.57
Softball	2,512.35	0.00	0.00	0.00	2,512.35
Softball FR	1,590.16	0.00	220.82	0.00	1,810.98
Speech	1,108.87	0.00	0.00	0.00	1,108.87
Teachers	2,154.46	450.00	0.00	0.00	1,704.46
Track	4,066.42	0.00	0.00	0.00	4,066.42
Track FR	1,345.39	0.00	0.00	0.00	1,345.39
Uniform Replacement	3,427.80	0.00	0.00	0.00	3,427.80
Volleyball	1,278.82	182.53	298.00	0.00	1,394.29
Volleyball FR	2,624.86	16.04	24.00	0.00	2,632.82
Water Quality Project	4,160.11	0.00	0.00	0.00	4,160.11
Weightroom	704.18	0.00	0.00	0.00	704.18
Wrestling	5,022.82	0.00	0.00	0.00	5,022.82
Wrestling FR	962.98	0.00	0.00	0.00	962.98
Yearbook	648.74	0.00	125.00	0.00	773.74
	186,900.53	6,290.44	7,315.87	0.00	187,925.96
					FUND 05

<u>Lunch Fund Balance Report</u>					
OCTOBER 2020		Fund 06			
<u>Chart of Account Description</u>	<u>Beg Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Bal Change</u>	<u>Balance</u>
FUND BALANCE	69,906.81	43,982.67	71,292.25	0.00	97,216.39
					<u>FUND 06</u>

Student Fund Balance Report					
OCTOBER 2020	Fund 12				
<u>Chart of Account Description</u>	<u>Beg Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Bal Change</u>	<u>Balance</u>
FUND BALANCE	5,966.38	0.00	0.51	0.00	5,966.89
					<u>FUND 12</u>

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
Checking	5		
Checking	5	Fund: 05 ACTIVITY FUND	
AMAZON.COM CREDIT	999967349765	Popcorn Popper	223.56
AMAZON.COM CREDIT	999967349765-A	Lines Flag Set	32.53
		Vendor Total:	256.09
CHEERZONE	100067574	Cheer Shoes & Socks	354.40
		Vendor Total:	354.40
CHOICE FOODS	001053280903	Supplies	8.76
CHOICE FOODS	001086521035	Spirit Week Awards	67.95
CHOICE FOODS	001089571310	Supplies	10.65
CHOICE FOODS	002012541403	Food supplies	36.69
CHOICE FOODS	002022151343	Food Supplies	16.85
CHOICE FOODS	002040951344	Food Supplies	26.20
		Vendor Total:	167.10
DISTRICT IV NEBRASKA AG ED ASS'N	NAEA Dues 20-21	District IV NAEA Dues	300.00
		Vendor Total:	300.00
FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA	97393	Yearly Membership Dues	273.00
		Vendor Total:	273.00
HARRIS, KELLY	Official-MS VB 10-13	Official-MS VB 10-13-20 St. Edward	75.00
		Vendor Total:	75.00
HY-VEE FOOD STORE	4820830345	VB Parents' Night	18.00
HY-VEE FOOD STORE	4821116295	FB & CC Parents' Night	54.00
		Vendor Total:	72.00
INNOVATIVE OFFICE SOLUTIONS LLC	IN3125545-1	Supplies	102.50
		Vendor Total:	102.50
JACKSON, KURT	Official MS FB 10-12	Official-MS FB 10-12-20 Winnebago	50.00
JACKSON, KURT	Official MS FB 10-19	Official-MS FB 10-19-20 L-C-C	150.00
		Vendor Total:	200.00
JACKSON, KYLE	Official MS FB 10-12	Official-MS FB 10-12-20 Winnebago	50.00
		Vendor Total:	50.00
LUNCHTIME SOLUTIONS, INC.	29384	Sack Lunches-FB post game meals	90.00
LUNCHTIME SOLUTIONS, INC.	29486	Cookies for Homecoming	108.30
		Vendor Total:	198.30
LUTHERAN HIGH NORTHEAST	Cheer-VB Dist 10-26	Cheerleaders Entry Fee-VB District 10-26	20.00
		Vendor Total:	20.00
MADISON CHAMBER OF COMMERCE	Annual Banquet 2020	Annual Banquet Sponsorship	250.00
MADISON CHAMBER OF COMMERCE	Halloween Party 2020	Madison Bucks-Halloween Prizes	50.00
MADISON CHAMBER OF COMMERCE	V*Annual	Annual Banquet Sponsorship	(250.00)

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
	Banquet 202			
				Vendor Total: 50.00
MENARDS - NORFOLK	94069	Refrigerator-Teachers lounge	450.00	
MENARDS - NORFOLK	94121	Supplies	107.52	
				Vendor Total: 557.52
MPS ACTIVITY FUND	Parents' Night FB	Parents' Night FB-\$3 coupons	126.00	
				Vendor Total: 126.00
NATIONAL FFA ORGANIZATION	498-886324-9922		50.00	
				Vendor Total: 50.00
PIZZA HUT OF MADISON	0107212810002	Pizza	106.94	
				Vendor Total: 106.94
PRETTY AND FABULOUS	1288	FFA t-shirts	336.00	
				Vendor Total: 336.00
SCHOLASTIC BOOK FAIR	W4595024BF	2020 Elem Book Fair Sales	1,637.13	
				Vendor Total: 1,637.13
SCHOMER, JERRY	Official-MS FB 10-12	Official-MS FB 10-12-20 Winnebago	50.00	
				Vendor Total: 50.00
SIGN GYPSIES	Drug Free Sign	Yard Sign	91.10	
				Vendor Total: 91.10
STANTON COMMUNITY SCHOOLS	One Act Fest 11-12	Stanton One Act Festival Fee 11-12-20	75.00	
				Vendor Total: 75.00
TO A T DECORATING	2021 Prom Decorating	2021 Prom Decorating Service	1,000.00	
				Vendor Total: 1,000.00
WALMART COMMUNITY	5432060-931962-1	Face Masks - VB Fundraiser	62.59	
WALMART COMMUNITY	P927300M301H153 3B	Supplies	51.32	
WALMART COMMUNITY	P927300MR01LYSN KP	VB Fundraiser-Masks	16.05	
				Vendor Total: 129.96
WISNER-PILGER SCHOOLS	Sept VB Classic Tour	Sept Classic VB Tournament 9-26-20	75.00	
				Vendor Total: 75.00
				Fund Total: 6,353.04
				Checking Account Total: 6,353.04

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
Checking	06		
Checking	06	Fund: 06 SCHOOL NUTRITION FUND	
LUNCHTIME SOLUTIONS, INC.	29510	September 2020 Food Service	43,982.67
		Vendor Total:	43,982.67
		Fund Total:	43,982.67
		Checking Account Total:	43,982.67

702 APPLICATION and CERTIFICATE for PAYMENT

To: Madison Public Schools
 PO Box 450
 Madison, NE 68748

Project: GYM & LOCKER ROOM
 Gym & Locker Addition

Application No: 21
 App. Date: November 4, 2020

From: dwb, inc
 PO Box 626
 Madison, NE 68748

Period to:
 Project No:
 Contract Date: December 11, 2018

Distribution to:
 OWNER
 CONSTRUCTION MGR.
 ARCHITECT
 CONTRACTOR
 OTHER

Contract For: Via Architect: Fakler Architects

CONTRACTOR'S APPLICATION FOR PAYMENT

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM

3,592,191.00
85,954.10
3,678,145.10
3,678,144.28
2. Net Change By Change Orders
3. CONTRACT SUM TO DATE
4. TOTAL COMPLETED AND STORED TO DATE
5. RETAINAGE:

183,907.22
0.00

CONTRACTOR: dwb, inc
 By: Lori Frisch
 Date: November 4, 2020

State of: Nebraska
 County of: Madison
 Subscribed and sworn before me this 4th day of November 2020

6. TOTAL EARNED LESS RETAINAGE

183,907.22
3,494,237.06
3,467,096.10
27,140.96
183,908.04
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT
8. CURRENT PAYMENT DUE
9. BALANCE TO FINISH, INCLUDING RETAINAGE

Lori Frisch personally appeared before me, the undersigned, notary public, and provided satisfactory evidence of identification to be the person who signed this document in my presence and swore or affirmed to me that the contents of this document are true and accurate to the best of his/her knowledge and belief.

Notary Public: Constance R. Decker My Commission expires: 11-4-2020

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$27,140.96

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT: Michael D. Faldut Date: 11/5/2020

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	71,845.03	0.00
Total approval this Month	14,109.07	0.00
TOTALS	85,954.10	0.00
NET CHANGES by Change Order	85,954.10	

702 APPLICATION and CERTIFICATE for PAYMENT

To: Madison Public Schools
 PO Box 450
 Madison, NE 68748

Project: MHS MEZZ-COMMONS-RR
 Mezz, Commons, Concession,
 RR
 Madison, NE

From: dwb, inc
 PO Box 626
 Madison, NE 68748

Contract For: Via Architect: Fakler Architects

Application No: 20
 App. Date: November 3, 2020
 Period to: November 3, 2020
 Project No:
 Contract Date: December 11, 2018

Distribution to:
 OWNER
 CONSTRUCTION MGR.
 ARCHITECT
 CONTRACTOR
 OTHER

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, 703, is attached.

1. ORIGINAL CONTRACT SUM 1,678,133.00
2. Net Change By Change Orders 60,347.19
3. CONTRACT SUM TO DATE 1,738,480.19
4. TOTAL COMPLETED AND STORED TO DATE 1,738,480.19

5. RETAINAGE:

- a. 5% of Completed Work 86,924.02
- b. 5% of Stored Material 0.00

- TOTAL RETAINAGE 86,924.02
6. TOTAL EARNED LESS RETAINAGE 1,651,556.17
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT 1,648,485.34
8. CURRENT PAYMENT DUE 3,070.83
9. BALANCE TO FINISH, INCLUDING RETAINAGE 86,924.02

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	57,114.74	
Total approval this Month	3,232.45	0.00
TOTALS	60,347.19	0.00
NET CHANGES by Change Order	60,347.19	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: dwb, inc
 By: Lori Frisch
 Date: November 3, 2020

State of: Nebraska
 County of: Madison
 Subscribed and sworn before me this 3rd day of November, 2020

Lori Frisch personally appeared before me, the undersigned notary public, and provided satisfactory evidence of identification to be the person who signed this document in my presence and swore or affirmed to me that the contents of this document are truthful and accurate to the best of his/her knowledge and belief.

Notary Public: *Michael D. Falter* My Commission expires: 12/13/2020

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$3070.83

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT: *Michael D. Falter* Date: 11/5/2020

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CAUTION: You should use an original document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

702 APPLICATION and CERTIFICATE for PAYMENT

To: Madison Public Schools
 PO Box 450
 Madison, NE 68748

From: dwb, inc
 PO Box 626
 Madosn, NE 68748

Project: MHS Bus Drop, Paving
 Madison, NE

Application No: 11
 App. Date: November 3, 2020
 Period to: October 31, 2020
 Project No:
 Contract Date: December 11, 2018

Distribution to:
 OWNER
 CONSTRUCTION MGR.
 ARCHITECT
 CONTRACTOR
 OTHER

Contract For: Via Architect: Fakler Architects

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract: Continuation Sheet, 703, is attached.

1. ORIGINAL CONTRACT SUM 342,302.00
2. Net Change By Change Orders 0.00
3. CONTRACT SUM TO DATE 342,302.00
4. TOTAL COMPLETED AND STORED TO DATE 342,302.00

5. RETAINAGE:

- a. of Completed Work 17,115.10
 - b. of Stored Material 0.00
- TOTAL RETAINAGE 17,115.10
- TOTAL EARNED LESS RETAINAGE 325,186.90
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT 310,024.90
8. CURRENT PAYMENT DUE 15,162.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE 17,115.10

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	0.00	0.00
Total approval this Month	0.00	0.00
TOTALS	0.00	0.00
NET CHANGES by Change Order	0.00	0.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: dwb, inc
 By: Lori Frisch Date: November 3, 2020
 Lori Frisch

State of: Nebraska County of: Madison
 Subscribed and sworn before me this 3rd day of November, 2020

Lori Frisch personally appeared before me, the undersigned notary public, and provided satisfactory evidence of identification to be the person who signed this document in my presence and swore or affirmed to me that the contents of this document are truthful and accurate to the best of his/her knowledge and belief.

Notary Public: Constance R. Rudec My Commission expires: 12/13/2020

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$15,162.00

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT: Michael D. Fakler Date: 11/5/2020

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

**Educators Health Alliance
Renewal Rates for Alternate Network Options
Effective September 1, 2021
Standard Rates Only (Excluding Discounts or Surcharges)**

Health Coverage - Active Employees	Renewal Rates -- Standard			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
<i>\$0 Deductible - PSBC / Blueprint Health</i>	\$693.08	\$1,282.18	\$1,455.44	\$1,954.29
<i>\$1,200 Deductible - NEtwork Blue</i>	\$693.08	\$1,282.18	\$1,455.44	\$1,954.29
<i>\$400 Deductible - PSBC / Blueprint Health</i>	\$652.64	\$1,207.42	\$1,370.55	\$1,840.31
<i>\$1,900 Deductible - NEtwork Blue</i>	\$652.64	\$1,207.42	\$1,370.55	\$1,840.31
<i>\$2,500 Deductible HSA-Eligible - PSBC / Blueprint Health*</i>	\$594.86	\$1,100.53	\$1,249.23	\$1,677.39
<i>\$3,600 Deductible HSA-Eligible - NEtwork Blue*</i>	\$594.86	\$1,100.53	\$1,249.23	\$1,677.39

* Dual Choice Only

Note: The above benefit plans will be offered as follows:

- The \$0 deductible plan would replace the \$1,200 deductible plan if an alternate network is selected
- The \$400 deductible plan would replace the \$1,900 deductible plan if an alternate network is selected
- In a dual choice arrangement, the \$0 deductible would be paired with the \$2,500 deductible HSA plan, the \$400 deductible plan would be paired with the \$2,500 deductible HSA plan, and the \$1,900 deductible plan would be paired with the \$3,600 deductible HSA plan.

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Mrs. Ernst's November Board Report

- **Professional Development**
 - Plans are in place for our early outs for the remainder of the semester. We will use our early out on November 18th for BIST and iReady training and to continue working on our district-wide curriculum. The December 9th early out will be used to start working on the Science of Reading.
 - We are also working on creating a plan to get all K-12 teachers some training on the Science of Reading and corresponding teaching strategies within the next year in order to make progress on our school improvement goal of reading achievement.
- **Instructional Coaching**
 - I have checked in with most teachers on their Marzano goal. I will follow up with the remainder this month. I am excited to have teachers share the things they have done in their classroom at the end of the semester.
 - After meeting with building administration and teacher groups, I think we have built a solid plan to monitor and filter student devices regardless of where students are learning.

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Mrs. Kush – November 4, 2020
Elementary Principal

Number of Students in Elementary School

Grade Level	Current as of 11/4/20	10/7/20	9/8/20	8/5/20
PreK-3	26	26	27	18
PreK-4	30	29	28	32
Kindergarten	40	40	40	36
1 st Grade	46	46	46	43
2 nd Grade	42	41	41	40
3 rd Grade	31	30	30	31
4 th Grade	37	35	35	34
5 th Grade	37	38	38	36
Total	289	285	285	270
				Last year ended with 287

Student Report

	Oct. 2020	Sept. 2020	August 2020	Last Year	2020- 2021 Goal
Attendance	95.94%	95.61%	93.74%	95.59%	96%

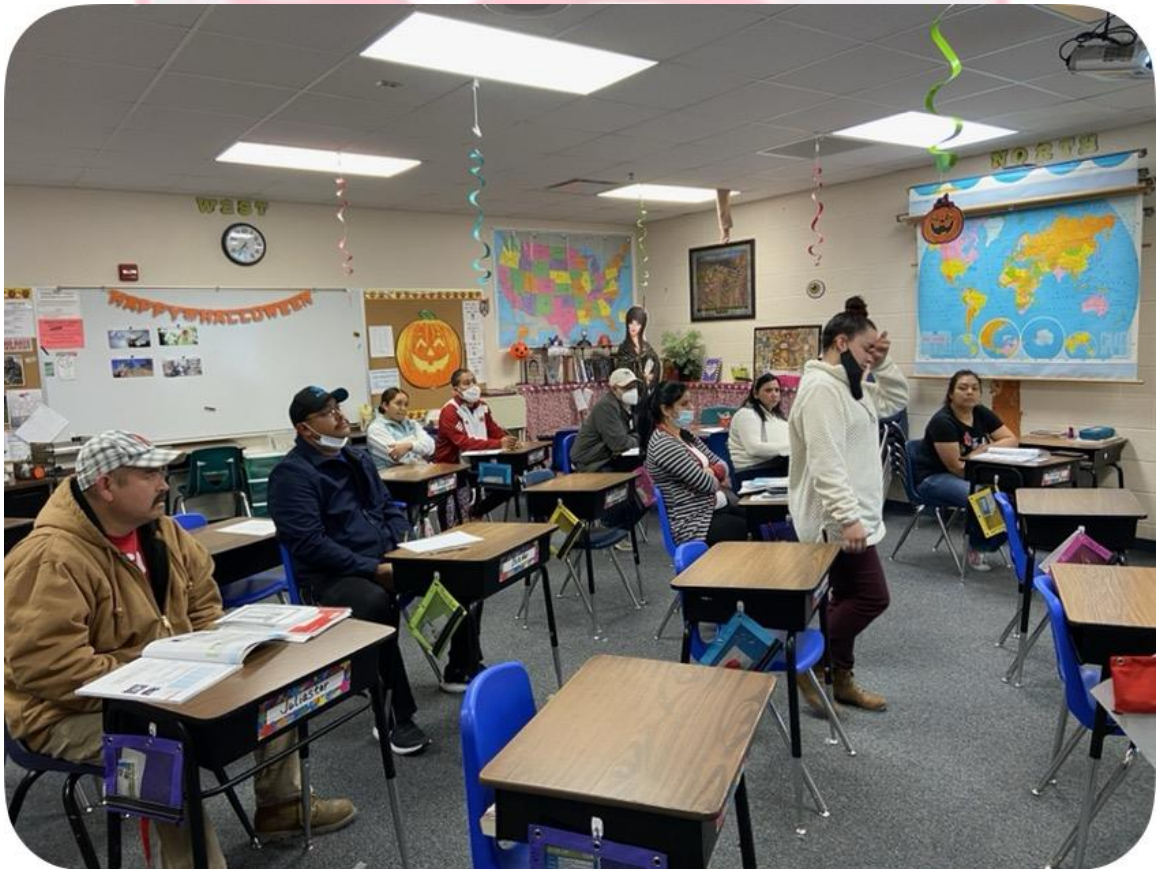
1. Parent-Teacher Conferences went well. We had a 94% turnout. Teachers have either made contact or attempted to make contact with those that didn't come.
2. Red Ribbon Week was celebrated October 26th-October 30th. This campaign is the largest drug-abuse prevention campaign in the United States and this year's theme was "Be Happy. Be Brave. Be Drug Free." Mrs. Rother does a great job organizing this each year. A few pictures are below.
3. I would like to commend the teachers and staff for doing more. They step in to help in areas that aren't always their normal territory. They understand this year is different and they continue to push forward. I am pleased with the team effort and selflessness each day.
4. The budget for the SFEC (Statewide Family Engagement Center) grant has been approved. We have been told by our Family Learning Specialist that we are okay to begin spending. Therefore, we will be purchasing technology (iPads and two

computers) for parents and teachers involved in the program in order to get their English Learning to take off.

Red Ribbon Week!



Family Literacy!



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Madison Dragons COVID Protocols

We are asking that visiting teams self-screen and temperature check team members before they leave their school. If they are 100.4 or over, please have them stay home.

WRESTLING

These practices will be for the winter sport of wrestling at Madison Public Schools. This will include Middle School and High School contests. It is our goal to keep the players and fans safe but also continue to offer a memorable experience for the student athletes and families.

Practices

- Temperature checks prior to leaving the building.
- Masks required during transportation to/from practice in van.
- Masks are highly recommended during transition and instruction time.
- Disinfecting wipes, spray, or foam for wrestlers before practice.
- Wrestlers will be transported from practice to shower after each practice.
 - Dirty towels will be placed directly into washing machine. Coach will start the washer prior to leaving nightly. Custodians will transfer laundry to dryer.
- Pods of 3-4 wrestlers maximum, to workout with daily for the season.
- Mandatory practice breaks every 14 minutes – sanitize/handwash, social distance.
- Mandatory cleaning of mats and surfaces before and after every practice.
- No sharing of towels, practice gear, headgear, etc.
- Use of individual water bottles.
- Daily cleaning of items frequently touched or that comes in contact with the body (i.e. scales, throwing dummies or weights).

Duals

- Plan and communicate (with teams and officials) effectively in preparation of weigh-in procedures and protocols.
- Individual locker rooms will be assigned to each team.

- Masks are required by all individuals who are in attendance with the exception of those actively in a match.
- Weigh-ins completed by team rather than shoulder-to-shoulder.
- Use of multiple mats with one being disinfected and drying while other mat is in use.
- Multiple sets of ankle bands to allow disinfecting of used bands.
- Mandatory cleaning of mats before the start of each dual and at the conclusion of each dual.
- No shaking of hands with opposing coaches, athletes, and officials.
- Officials will not raise the winner's hand post match.
- Sanitary wipes and sanitizer will be available at the scoring/head tables.
- Computers should be sanitized between uses by other scorers or event workers.

Tournaments/Quads

In addition to above information:

- No more than four teams in a tournament/quad.
- Individual locker rooms will be assigned to each team.
- Use of multiple mats with one mat being disinfected and drying while other mat is in use. This will help eliminate a long wait period on each mat.
- Designated areas for each team to sit for all members of said school. This includes spectators.

Spectators

- Per NSAA guidance, all in attendance are required to wear a mask. This includes spectators, coaches, non-active athletes, and event workers.

Officials

Officials will follow guidance provided by NSAA.

Cheerleaders/Mat Maids

- No cheerleaders or mat maids at this time for wrestling.

BASKETBALL

Practice

Prior to entering the locker room, athletes need to check temperatures and sanitize at the office then proceed to locker room.

Masks – All times except during aerobic exercising or when able to socially distance.

- Ex. **No Mask**—Full court drills, conditioning, drilling that cause player to become out of breath without a mask on, any drill that can be completed while maintaining social distancing.
- Ex. **Mask On**—fundamental drills, break down of plays, huddles, half court drills, shooting drills when social distancing is not possible, warm ups, ETC.

Grouping – Coaches will do their best to group athletes during practice to limit exposures. Implement the following, when possible:

- HS: Grouping Varsity, JV, C team with floaters between teams.
- MS: A, B, C teams with floaters between the teams.

Sanitation – No sharing of water bottles. When getting a drink or taking a break, athletes should sanitize by washing hands or using sanitizer. Basketballs should be wiped down post practice and put away. Athletes should immediately wash hands and/or shower following practice.

Games

- All coaches, student managers, and players on the bench will wear masks.
- When substituting, the player exiting the floor should go to the designated area to catch their breath. When ready, the player should mask up and return to the bench with the rest of the team.
- Limit amount of contact between players and coaches when possible.
- No pre-game or post-game handshakes at the end of the game.
- Immediately shower and/or wash hands after completion of the game.

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November 2020 Board Report- Jim Crilly- High School Principal

Enrollment

9th grade- 45 students
10th grade- 37 students
11th grade- 35 students
12th grade- 51 students

Total Enrollment 168

Last month 169

One year ago 162

Average Attendance

9th grade- 97.39%
10th grade- 97.57%
11th grade- 93.36%
12th grade- 96.36%

Overall average- 96.28% October

Average 93.34% Daily Enrollment September

- Parent Teacher Conferences October 14th and 15th we had over 94% in the HS, some couldn't attend because of quarantine. Good number considered.
- Teammates serving around 50 students in grades 5-12, In house visits are down, but becoming intovative on checking in on kids.
- New laser cutter is installed and working, November 11th at 6:00 will be a demonstration and Hot Dog feed, invite only. I have mailed invitations to people that recommended Madison for grant. (Bayer)
- High school Juniors all took the ASVAB test, which is a comprehensive test that measures core areas of school. These tests are used for placement with the military and two year school.
- 25 students involved in One- Act this year, 11 out for Dance team, 10 out for Cheer.
- On December 9th, MHS will be hosting a College Fair/Military day. Seniors and Juniors will rotate in small groups throughout the morning. We will have 9 college reps and several Military branches. This is instead of traveling to the colleges.
-



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Mr. Ehrisman- November 4, 2020

NUMBER OF STUDENTS IN THE MIDDLE SCHOOL

Grade Level	Current as of 11/4/20	Start of the year 8/12/20
6th Grade	42	41
7th Grade	44	43
8th Grade	26	26
MS Total	112	110

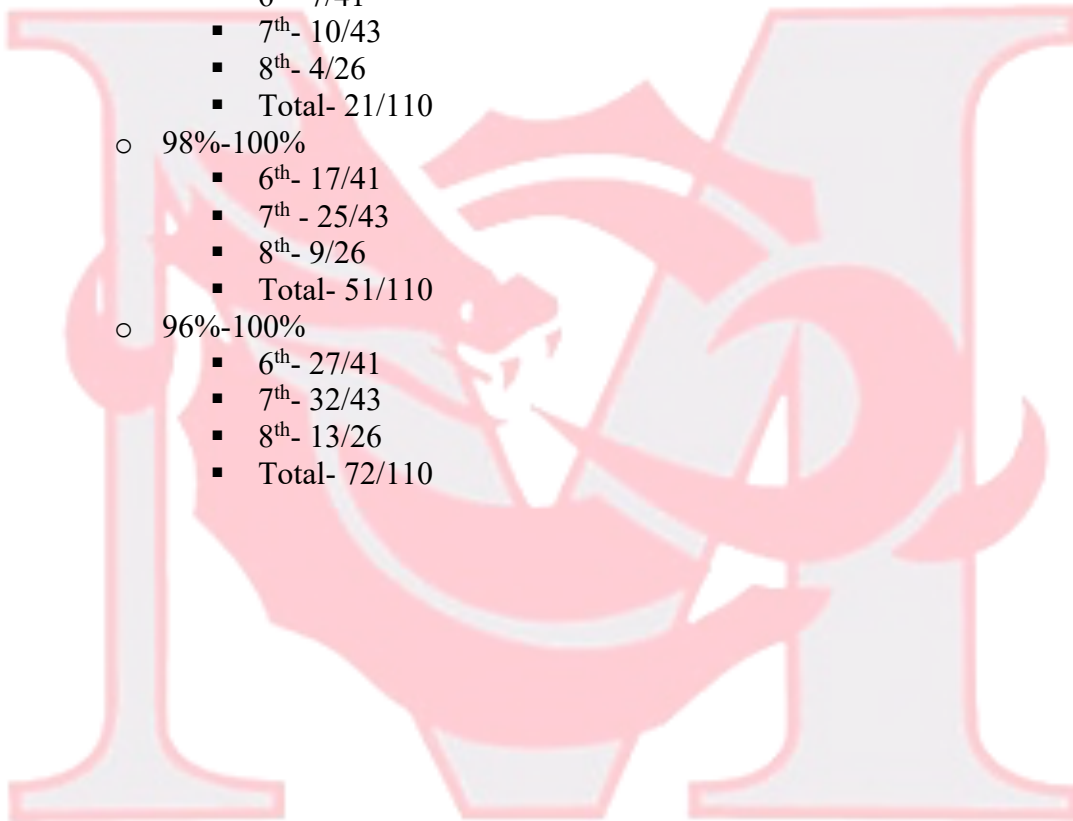
STUDENT REPORT

Grade Level	Attendance as of 11/4/20	8/12-8/31	9/1-9/30	10/1-10/31
6th Grade	96.75%	97.49%	96.98%	96.21%
7th Grade	96.90%	97.06%	96.97%	96.73%
8th Grade	93.38%	95.48%	91.27%	93.79%
MS Total	96.03%	96.84%	95.66%	95.86%

# of students in AMP	
Week 6 (10/12)	7
Week 7 (10/19)	5
Week 8 (10/26)	5
Week 9 (11/1)	5

- Wrapping up final claims and time & effort logs for the SIG grant. Celine and Denise have done an amazing job of getting the needed documents to the state.
- I was a part of the bus camera training that was provided for administrative staff and bus drivers on Tuesday, October 27th.
- I took part in the monthly CSI-IPM meeting which was held on Wednesday, October 28th.

- Our MS staff has done a great job of managing quarantined students and students in their classroom. It is a challenging task and I am proud of them. Our quarantined teachers are zooming into class and still moving students forward.
- I have met with parents of chronically absent and tardy students and developed plans for some of them.
- A big THANK YOU to Tyson. A number of our MS teachers were able to apply for the \$1,000 classroom grant that they offered. Teachers were able to purchase some great items for their classrooms that will enhance our learning environments.
- 1st Quarter Attendance:
 - 100% attendance
 - 6th- 7/41
 - 7th- 10/43
 - 8th- 4/26
 - Total- 21/110
 - 98%-100%
 - 6th- 17/41
 - 7th - 25/43
 - 8th- 9/26
 - Total- 51/110
 - 96%-100%
 - 6th- 27/41
 - 7th- 32/43
 - 8th- 13/26
 - Total- 72/110



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Curriculum and Assessment November 2020, Board Report

Curriculum:

- Our staff has been working very hard to build an updated curriculum. We started by identifying “Essential Outcomes” at each grade. Monday was spent working vertically with subject area teams to align the outcomes.
- Elementary Math Review Team is being assembled.
 - We have Ready Math (Curriculum Associates) materials to review
 - Curriculum Associates is providing PD for teachers that may consider piloting their program second semester
 - Envision Math (Savaas) and IntoMath (HMH) samples are on their way.
- We have a Zoom Scheduled with the Science Education Specialist at NDE to discuss our Middle School Science Program Adoption.

Assessment:

- Winter Benchmark (Acadience Reading)
 - November 30th-December 4th (K-8)
- NWEA MAP
 - Grades 3-8 Math, Reading, Science, Language Usage January 25th-February 18th
 - Grades K-2 and Grades 9-10 will test in April.
- ELPA 21
 - Window: February 8th- March 19th
- NSCAS Testing
 - Window: March 22nd-April 30th
- ACT Test
 - Window: April 6-8 and 13-15

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November 2020 Board Report Landon Mackey, Athletic Director

- NSAA Subdistricts – Winter – BB hosts will be determined by higher seed. If higher seed does not apply, the next team that applied with have a chance to host. WR has moved to Sub-District format on the day of Dual Championships (cancelled this year) with District finals to follow the next week.
- NSAA guidance has been sent out to schools. However, more changes are to come as health departments continue to provide input.
- Sports protocols have been successful to this point with coaches willing to do what it takes for sports to happen.
- Winter sports coaches meetings were held to discuss season, goals, and youth sports programs.
- Winter sports parent meetings are being discussed due to COVID. Looking at hosting virtual meetings and/or sending information home.
- Winter sports start Monday, November 16th.
- Roster numbers for Middle School GBB is 19 players.
- Roster numbers for MS WR is 10 wrestlers.
- Roster projections for HS winter sports: Girls Basketball , Boys Basketball 28, Wrestling 12.
- JV football finished 0-3 on the season while MS football finished 0-5.
- Volleyball program doubled wins from last season with 6 and returns majority of team next year.

Scoreboard

Cross Country

Conference (10/8) – HS – Dakota Gullicksen, 5th.

Districts (10/15)

HS Boys – Dakota Gullicksen 22nd out of 71 runners, Alex Molina 55th, Javier Garcia 56th, Diego Avila 58th, A.J. Kittle 62nd, Logan Jackson 65th.

HS Girls – Fryda Molina 44th out of 53 runners, Alondra Aguilar 50th, Mariana Atanacio 52nd.

Football (0-8)

Stanton (10/09) – Lost 60-7

Wisner-Pilger (10/16) – Lost 62-14

Volleyball (6-22)

Elkhorn Valley (10/12) – Lost 3-0

Winnebago (10/13) – Lost 3-2

EHC – Twin River (10/15) – Won 2-0

EHC – BRLD (10/15) – Lost 2-0

EHC – Twin River (10/17) – Won 2-0

EHC – Stanton (10/17) – Lost 2-0

Schuyler (10/20) – Won 2-1

Humphrey SF (10/20) – Lost 2-0

Twin River (10/22) – Won 2-0

Stanton (10/26) Sub-District – Lost 3-0

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Superintendent Report November 2020

- **Building Projects update:**

Middle School/High School campus – Things are getting closer for completion of the Phase IV project. The elevator inspection is complete and the elevator seems to be working well. The Mason needs to return and do a little work on the Locker room roof area so two downspouts can be added. A new entrance door that the door handle opening was cut in the wrong spot so the door is scheduled to come in next week.

I have asked for written documentation that the gym floor will be fixed in the spots the bleacher folks rolled things over the floor. DWB is planning to hold payment until they get things worked out. Until all these final things are finished I told Michael we would hold up final payments as well.

- **Upcoming Board Professional Development:**

2020 STATE EDUCATION CONFERENCE | NOVEMBER 18-20 | OMAHA & VIRTUAL

I have made reservations for all six board members at the Hilton in Omaha so you can attend the NASB State Education Conference. I have Jim Reeves and Jim Knapp coming down Wednesday night and everyone else attending the preconference meeting at 1:00 on Wednesday.

NASB NATIONAL CONFERENCE | APRIL 10-12 | NEW ORLEANS

At this point it sounds like the event is still scheduled to take place. We have done a rotation of members in the past. Those that have attended in the past are Harlow, Deb & Jim Knapp. If I recall we need to sign-up in October sometime. If anyone would like to attend please let me know asap.

- **Elementary Grants:** I just wanted to make sure everyone is aware that at the Elementary we are working with three different grants at this time.

#1 After School Grant – (ASP) We have had this grant for several years and receive \$50,000 a year toward mostly staffing and some supplies.

#2 Beyond the School Bells Grant - This is new to our district this year and provide some additional \$50,000 for supplies to support the ASP.

#3 Family Literacy Grant - \$75,000 for the 2020-21 school year to help with staffing, supper and childcare during parent meetings. Also funds will be used to purchase ipads and a couple computers. Mrs. Kush has done a good job getting us to this point with the grant. Several others involved as well.

- **Holiday Social:** The annual Holiday social with staff is scheduled for December 11th. With COVID concerns we still at half capacity they can still host 150 people so we are hopeful this might work. But time will tell.

- **Executive Order Allowing Limited Virtual Meeting Attendance for Local Governments:** *This Executive Order (No. 20-34) is much more narrow than the Executive Order that expired June 30. It provides, in part: “Elected officials who have been ordered to quarantine or isolate by the local public health agency due to exposure to COVID-19, in conformance with guidance from the Nebraska Department of Health and Human Services, may fully participate, vote, and be counted as part of a quorum in meetings when attending by videoconference or by telephonic conferencing or by conferencing by other electronic communication without having the meeting site where that elected official is located open to the public as required in §84-1411 so long as the public body has at least one physical location that provides access to members of the public and to members of the media.” This Executive Order is active now through December 31, 2020.*

- **Moving forward with a different learning model:** Moving forward with the number of adjustments required to be successful requires us to think outside the box to keep onsite classes taking place at Madison Public Schools. When models were put together in August the Half-Capacity Red/Silver plan made sense if the number of students were positive to COVID. But to this point we have had a number of students quarantined due to household situations rather than positive tests. This is also true in regards to our staff.

Taking this information into consideration the workload for our staff to keep up with the large numbers of absences has cause additional burden on our staff. In order to keep enough staff in our buildings and provide the support needed allow the staff to teach at high level we are asking the board to allow us to move to a four day a week student school week with Wednesday being a day for teaching staff to follow up with students and prepare for the changes taking place on a weekly basis.

Our Para-Educators would also on Wednesdays be asked to help provide some additional cleaning of the classrooms and helping offer the lunch and programs. The Para’s would also have time to help in the classrooms as needed. Our childcare classroom would remain open on Wednesday to help support our staff members. We most likely would start the week of November 16th.



4001 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: 6-12-2017

Revised on: _____

Reviewed on: _____

4002
Drug Free Workplace

It is vitally important to have a healthy workforce that is free from the effects of illegal drugs. The use or possession of unlawful drugs in the workplace has a very detrimental effect upon safety and morale of the affected employee, coworkers, and the public at large; and on productivity and the quality of work.

Federal law requires this school district, as a recipient of federal funds, to maintain a drug-free workplace. The unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in the district's workplace is prohibited. The term "workplace" includes every location where district employees may be found during their working hours or while they are on duty, regardless of whether the location is within the geographic boundaries of the district. Any employee who violates this policy will be disciplined with measures up to and including discharge. The district may, in its sole discretion, require or allow an employee who violates this policy to participate in and satisfactorily complete a drug abuse assistance or rehabilitation program.

The district shall provide every current employee with a copy of this policy, and shall provide each newly hired employee with a copy upon hiring. Every employee shall be required to signify receipt of a copy of the policy in writing. All district employees must abide by this policy, including those who are not directly engaged in the performance of work pursuant to a federal grant.

An employee must notify his/her supervisor of any conviction of a criminal drug statute for a violation occurring in the workplace within five days. The failure to report such a conviction will be grounds for dismissal. If the employee convicted of such an offense is engaged in the performance of work pursuant to the provisions of a federal grant, the district shall notify the grant agency within 10 days of receiving notice of a conviction from the affected employee or of receiving actual notice of such a conviction.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4003 Drug Policy Regarding Drivers

Policy Statement. Drivers for the school district must be free from drug and alcohol abuse, and the use of illegal drugs or improper use of alcohol is prohibited. The overall goal of drug and alcohol testing is to insure a drug-free and alcohol-free transportation environment, and to reduce accidents, injuries and fatalities.

Designated Contact. The school district has designated Director of Transportation as the individual any driver may contact with questions about this policy or the school district's drug testing program and procedures for drivers. This individual further maintains and will provide drivers informational materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

Director of Transportation may be contacted at 402-454-3336.

Covered Drivers. Any person who operates a commercial motor vehicle on behalf of the school district is covered by this policy and the school district's drug testing program and procedures for drivers. All covered drivers must provide the school district a signed statement certifying that he or she has received a copy of this policy and related materials.

Covered Workday. A driver is required to comply with this policy and the terms of the school district's drug testing program and procedures for drivers at all times they are assigned, or may be assigned, to perform safety-sensitive functions. This includes all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include: (1) all time at a school district facility or property, contractor facility or property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the school district; (2) all time inspecting equipment as required by state or federal law or regulation and any and all other time inspecting, servicing, or conditioning any commercial motor vehicle; (3) all time spent at the driving controls of a commercial motor vehicle in operation; (4) all time, other than driving time, in or upon any commercial motor vehicle; (5) all time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or

receiving receipts for shipments loaded or unloaded; and (6) all time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

Prohibited Conduct. No driver shall: (1) report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater; (2) use alcohol while performing safety-sensitive functions; (3) perform safety-sensitive functions within four hours after using alcohol; or (4) refuse to submit to a pre-employment controlled substance, a post-accident alcohol or controlled substance test, a random alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, a return-to-duty alcohol or controlled substances test, or a follow-up alcohol or controlled substance test required under state or federal law or this policy. No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until he/she undergoes a post-accident alcohol test, whichever occurs first.

No driver shall: (1) report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drug or substance identified in 31 CFR 1308.11 Schedule 1; (2) report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-Schedule I drug or substance that is identified in the other Schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance will not adversely affect the driver's ability to safely operate a commercial motor vehicle; or (3) report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive or has adulterated or substituted a test specimen for controlled substances.

Types of Testing. Pursuant to regulations promulgated by the Department of Transportation (DOT), the district has implemented four types of testing: (1) pre-employment testing, (2) reasonable cause testing, (3) post-accident testing and (4) random testing.

Refusal to Submit to Testing. A driver shall not refuse to submit to testing. A driver will be considered to have refused to submit to testing if the driver fails to provide a sample or specimen necessary for testing upon a lawful request, consistent with the required testing protocols. The refusal to submit to the testing used by the district will be grounds for refusal to hire driver applicants and to terminate the employment of existing drivers.

Consequences for Violations. Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action which may include termination of the driver's employment, and shall include

the immediate removal from safety-sensitive functions in compliance with federal law. No driver tested pursuant to this policy and the school district's drug testing program and procedures who is found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test.

Return to Duty Process. A driver who has violated this policy or the school district drug testing program and procedures cannot again perform any safety-sensitive functions until and unless the employee completes the return-to-duty process, including the substance-abuse professional's (SAP) evaluation, referral, and recommended education or treatment. The school district will provide employees the relevant contact information for available and acceptable SAPs as necessary, but the school district is not required under the law to provide a SAP evaluation or any subsequent recommended education or treatment for a driver. Any driver completing the return-to-duty process must complete a return-to-duty test and test negatively.

Disqualification. Any applicant who tests positive for the presence of the following drugs is medically unqualified to drive and will not be considered for the position of driver: (1) marijuana, (2) cocaine, (3) opiates, (4) amphetamines, or (5) phencyclidine (PCP). Any district driver who tests positive shall be medically unqualified and removed from service immediately.

Pre-employment Testing. All applicants for employment must submit to drug and alcohol tests as a condition of being considered for employment.

Reasonable Cause Testing. The district shall have reasonable cause to require a driver to submit to drug testing when a driver manifests physical or physiological symptoms or reactions commonly attributed to the use of controlled substances or alcohol.

Post-Accident Testing. A driver who has been involved in a reportable accident must submit to drug and alcohol testing as soon as possible. A reportable accident includes any accident in which there is a fatality, a person is injured and must be treated away from the accident site, the driver receives a citation for a moving violation, or a vehicle is towed from the scene. The driver must notify the district immediately regarding any reportable accident.

Serious Injury to the Driver. If a driver is so seriously injured that he or she cannot submit to testing at or immediately after the time of the accident, the driver must provide the necessary authorization for the district to obtain

hospital reports or other documents that would indicate whether there were controlled substances or alcohol in the driver's system.

Random Testing. All drivers will be subject to unannounced random testing for drugs and alcohol. The district or its agents will periodically select drivers at random for testing. A district official will notify a driver when his or her name has been selected and will instruct the driver to report immediately for testing. By its very nature, random selection may result in one driver being tested more than once in a 12-month period, while another driver may not be selected at all during the same 12 months.

Frequency of Random Testing. Under DOT regulations, the district must test at least 50 percent of its average number of driver positions for drugs and 25 percent of its average number of driver positions for alcohol each year. The tests must be unannounced and spread evenly throughout the year. DOT regulations also require that every driver selected at random must have his or her name placed back in the random pool for the next selection period.

Testing Procedure. All urine and blood specimens collected under the policy will be submitted to an approved laboratory for testing. Specimens that initially test positive for drugs will be subjected to a subsequent confirmation test before being reported by the laboratory as positive. All such specimens collected and submitted will be maintained securely to safeguard the validity of the test results and maintain the integrity of the testing process while ensuring the results are attributed to the correct driver.

Medical Resource Officer. All laboratory test results will be reported by the laboratory to a medical review officer (MRO) designated by the district. Negative test results will be reported as such by the MRO to the district. Before reporting a positive test result to the district, the MRO will attempt to contact the driver to discuss the test result. If the MRO is unable to contact the driver directly, the MRO will contact a district official designated in advance by the district, who shall in turn contact the driver and direct the driver to contact the MRO. Upon being so directed, the driver shall contact the MRO immediately or, if after the MRO's business hours and the MRO is unavailable, at the start of the MRO's next business day. If required by DOT regulations, personal information collected and maintained pursuant to this policy shall be reported to the Clearinghouse by the MRO in the event of: (1) a verified positive, adulterated, or substituted drug test result; (2) an alcohol confirmation test with a concentration of 0.04 or higher; (3) a refusal to submit to any test required by this policy and the school district's drug testing program and procedures; (4) an employer's report of actual knowledge that a driver has used alcohol or controlled substances based on the employer's direct observation of the employee, information provided by the driver's

previous employer(s), a traffic citation for driving a CMV while under the influence of alcohol or controlled substances or an employee's admission of alcohol or controlled substance use; (5) on duty alcohol use as prohibited above; (6) pre-duty alcohol use as prohibited above; (7) alcohol use following an accident as prohibited above; (8) controlled substance use as prohibited above; (9) a substance abuse professional report of the successful completion of the return-to-duty process; (10) a negative return-to-duty test; and (11) an employer's report of completion of follow-up testing.

Confidentiality. Pursuant to DOT regulations, individual test results for applicants and drivers will be released to the district and will be kept confidential unless the tested individual consents to their release or release is required by law (such as the release of information to the Clearinghouse.) Any person who has submitted to drug testing in compliance with this policy is entitled to receive the results of such testing upon timely written request.

Retesting. An individual who tested positive for the presence of drugs may request that the original sample be retested. The request for a retest must be submitted in writing on a form provided by the district within 3 working days of the district's notification to the individual that he or she has a positive test result. The individual making the request must pay all costs associated with the retest and transfer of the sample to another laboratory before the retest will be performed.

Adopted on:

Revised on: 6/8/20

Reviewed on: _____

4004

Employment of Relatives, Domestic Partners and Significant Others

It is in the school district's best interest to hire the best qualified candidate for employment. However, the district must use sound judgment in hiring and placing employees who are closely related, reside together as domestic partners, or are involved in close relationships for the following reasons: avoiding conflict of interest and the appearance of a conflict of interest; avoiding favoritism and the appearance of favoritism; promoting collegiality among employees; minimizing lost productivity; easing the task of managing employees; avoiding friction and conflict when marriages or relationships break down; and avoiding claims of sexual harassment.

For the purposes of this policy, the term "relative" refers to a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, or corresponding in-law or "step" relation. "Domestic partner" refers to individuals who reside in the same household and are involved in a relationship, who may hold themselves out to the public as marital partners, but who are not legally married. "Significant others" refers to individuals who are dating or engaged to be married but may or may not reside together. This policy applies to all categories of employment including regular, temporary, and part-time classifications.

Generally, an employee's relative, domestic partner, or significant other should not be hired to work in the same department as the employee or in any other position in which the district believes a conflict or the appearance of a conflict may exist. Relatives, domestic partners, and significant others are permitted to work at the district provided one does not report directly to, supervise, or manage the other. The superintendent and/or board may make exceptions to this general rule.

Employees in a supervisory-subordinate relationship or employed in the same department who marry, become domestic partners, or become significant others while employed will be treated in accordance with these guidelines, and one of the employees will be transferred at the earliest practicable time. The transfer will be voluntary when possible. When a voluntary transfer is not possible, the superintendent will make the decision based upon the importance of each job, the needs of the district, and the availability of candidates to fill either position. The district shall endeavor to place the transferred

employee in a position which is similar in terms of pay and benefits. The superintendent and/or board may make exceptions to this general rule. The superintendent and/or board may make exceptions to this general rule.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4005

Communication Between the Board and District Employees

Employees have the same right to communicate with the board about matters of public concern as other patrons of the district. Regarding employment-related issues, employees must follow the applicable board policies and/or contractual procedures regarding the administrative chain of command, complaints, grievances and other applicable processes.

When appropriate, the superintendent shall inform employees of official board policies, directives, actions and concerns.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4006
Insurance

The school district shall provide workers' compensation insurance for the protection of the district and its employees, and such other insurance as the board deems appropriate or has agreed to provide pursuant to a contract or collective bargaining agreement.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4007
Personnel Records

The district shall maintain a personnel file regarding each employee. All materials in a personnel file, except for employment references and information that was gathered in the process of assessing an applicant for hiring, shall be available to the employee for review within a reasonable period of time of the employee's request. Employees (or individuals to whom employees have given written authorization) may inspect the contents of their personnel files only in the presence of an administrator or a person designated by the administration.

An employee may respond to any document(s) in his or her personnel file by submitting a written response to the person responsible for keeping the file, who shall attach the response to file copies of the disputed document.

No person other than school officials engaged in their professional duties shall be granted access to employees' personnel files, and the contents of such files shall not be divulged in any manner to any unauthorized person. An attorney acting on behalf of the board of education or administration is deemed to be a school official.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4008
Outside Employment

1. An employee's responsibilities to the district take precedence over personal responsibilities during school hours. Employees may not engage in other employment business activity during assigned duty hours.
2. Tutoring
 - a. Teachers are expected to assist students who are having learning problems as part of the teachers' employment. Such assistance is expected both in the classroom and at other times during the school day.
 - b. A teacher shall not solicit a student or parent to retain the teacher as a tutor and shall not act as a tutor for pay or other remuneration for any student who is then enrolled in any class taught by that teacher.
 - c. In all other cases during the school year, a teacher may act as a tutor for pay or other remuneration upon prior approval of the building principal and superintendent or designee.
3. Employees shall attend to personal matters outside their assigned duty hours with the district whenever possible.
4. Employees may conduct business on behalf of the district during assigned duty hours, but at times that do not disrupt or interfere with teaching responsibilities or student activities.
5. Employees shall not misrepresent, either expressly or by implication, that any activity, solicitation, or other endeavor is sponsored, sanctioned, or endorsed by the district.
6. In any written or verbal presentation by an employee that might be perceived as being sanctioned, sponsored, or endorsed by the district, other than district-related instruction or presentation to district students or personnel, the employee shall communicate to the audience or recipients that the views expressed are those of the employee and not necessarily those of the district or board.

7. Sale of goods or services by employees.
 - a. Employees shall not sell, solicit or promote the sale of goods or services to students.
 - b. Employees shall not sell, solicit or promote the sale of goods or services to parents of students when the employee's relationship with the district is used to influence any sale or may be reasonably perceived by parents as attempting to influence any sale.
 - c. Employees with supervisory or managerial responsibilities shall not sell, solicit or promote the sale of goods or services to employees over whom they have such responsibilities in any manner that could reasonably be perceived as coercive by the subordinate employee(s).
 - d. Employees shall not use employee, student, or parent directories in connection with the solicitation, sale, or promotion of goods or services and shall not provide any such directory to any person or entity for any purpose without the prior knowledge or approval of the building principal.
8. No school board member, administrator, teacher, or other employee shall use the personnel, facilities, resources, equipment, property, or funds of the district for personal financial gain or business activities.
9. All written or artistic works, instructional materials, inventions, procedures, ideas, innovations, systems, programs, or other work product created or developed by any employee in the course and scope of performance of his or her employment duties on behalf of the district, whether published or not, shall be the exclusive property of the district; and the district has the sole right to sell, license, assign, or transfer any and all right, title, or interest in and to such property.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4009

Restrictions on Employees Receiving Gratuities

An employee who, because of his or her employment by the school district, receives any bonus merchandise or gift with a value over \$25.00 must disclose the receipt of such gift to the superintendent. The superintendent, at his or her discretion, may require that the gift become the property of the district.

Employees are directed to discourage merchants from offering bonus paraphernalia in exchange for the school's patronage.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4010
Inclement Weather

Unless the superintendent directs otherwise, the following personnel shall report to work when school is canceled because of inclement weather: the superintendent, principals, secretaries, and custodians/maintenance staff.

If school is canceled during the day because of inclement weather, classified and certified personnel not listed above may be released after students have been excused. Classified and certified personnel who miss work due to inclement weather when school is in session will not be paid for time missed or will be charged an applicable leave day.

Adopted on: 6-12-2017

Revised on: _____

Reviewed on: _____

4011
Employee Leave Under the Family and Medical Leave Act
(FMLA)

The school district shall provide leave to its employees in accordance with the Family and Medical Leave Act ("FMLA"). The terms used herein shall have the meaning ascribed to them under the FMLA. Employees may also qualify for leave under the Nebraska Family Military Leave Act, which is covered under the district's policy for that law. If an employee qualifies for leave under both the Family and Medical Leave Act and the Nebraska Military Leave Act, any leave taken by the employee will count concurrently toward the leave limits of both acts.

I. Qualifying for Leave

A. Qualified Employees

1. To be eligible for *unpaid* leave under this policy, an employee must:
 - a. Make the request for leave at a time when the school district employs 50 or more workers;
 - b. Have been working for the school district for at least 12 months prior to the request; and
 - c. Have worked a minimum of 1,250 hours during the 12-month period immediately preceding the commencement of the leave.
2. The applicable 12-month period for computing an employee's entitlement to FMLA leave shall be the 12-month period measured forward from the date such employee's first FMLA leave begins.
3. Employees ineligible for FMLA leave for any reason may be eligible for leave under the Nebraska Family Military Leave Act and should consult policy 4011.1.

B. Qualified Circumstances Necessitating Leave

1. The school district will grant an eligible employee up to a total of 12 workweeks of **unpaid** leave under the following conditions:
 - a. For birth of a son or daughter, and to care for the newborn child;
 - b. For placement of a son or daughter with the employee for adoption or foster care;
 - c. To care for the employee's spouse, son, daughter, or parent with a serious health condition;
 - d. Because of a serious health condition that makes the employee unable to perform the functions of his or her job;
 - e. Because of any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a Military Member on Covered Active Duty (or has been notified of an impending call or order to Covered Active Duty) in National Guard, Reserves, and/or Regular Armed Forces in support of a contingency operation; or
2. The school district will grant an eligible employee who is the spouse, son, daughter, parent or next of kin of a Covered Servicemember a total of 26 workweeks of **unpaid** leave during a 12-month period to care for the service member as permitted under the FMLA. The leave described in this paragraph shall only be available during a single 12-month period.

For purposes of this provision and this policy, "Covered Servicemember" includes both Military Members and covered Veterans, so long as the covered Veteran was discharged or released under conditions other than dishonorable at any

time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered Veteran.

3. During the single 12-month period described in paragraph I(B)(2), an eligible employee shall be entitled to a combined total of 26 workweeks of leave under paragraphs I(B)(1) and I(B)(2). Nothing in this paragraph shall limit the availability of leave under paragraph I(B)(1) during any other 12-month period.

C. Limitations on Leave

1. Leave for birth or placement for adoption or foster care must conclude within 12 months of the birth or placement.
2. In any case in which a husband and wife both employed by the school district are entitled to FMLA leave:
 - a. The aggregate number of workweeks of FMLA leave to which both are entitled is limited to 12 during any 12-month period if such leave is taken (i) because of the birth of a son or daughter of the employee and in order to care for such son or daughter; (ii) because of the placement of a son or daughter with the employee for adoption or foster care; or (iii) to care for a sick parent who has a serious health condition; and
 - b. The aggregate number of workweeks of FMLA leave to which both that husband and wife are entitled is limited to 26 during the single 12-month period in which leave is taken to care for a Covered Servicemember and the husband and wife employees are both either the son, daughter, parent, or next of kin of such Covered Servicemember, if the leave is

taken for this reason or a combination of this reason and one of the three reasons described in paragraph I(C)(2)(a). If the leave taken by the husband and wife includes leave described in paragraph I(C)(2)(a), the limitation in paragraph I(C)(2)(a) shall apply to the leave described in I(C)(2)(a).

D. Qualifying Notice and Certification

Employees seeking to use FMLA leave will be required to provide:

1. 30-day advance notice when the need to take the leave is foreseeable; provided, if (a) the leave is for needed treatment which is required to begin in less than thirty days or (b) the leave is for the reason set forth in paragraph I(B)(1)(e), the employee shall provide such notice to the school district as is reasonable and practical;
2. Medical certification supporting the need for leave due to a Serious Health Condition affecting the employee or family member or to care for a Military Member, and/or due to a Serious Injury or Illness to care for a Veteran;
3. Second or third medical opinions and periodic re-certifications (at the school district's expense);
4. Certification supporting the need for leave because of a qualifying exigency arising out of the fact that the employee's spouse, son, daughter or parent is a Military Member on Covered Active Duty (or has been notified of an impending call or order to Covered Active Duty) in the National Guard, Reserves, and/or Regular Armed Forces in support of a contingency operation;

5. Certification supporting the need for leave to care for a Veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered Veteran, and who is undergoing medical treatment, recuperation, or therapy for a Serious Injury or Illness; and
6. Periodic reports during leave, at a frequency reasonably requested by the superintendent, regarding the employee's status and intent to return to work.

E. Scheduling Leave

When leave is needed to care for a family member, for the employee's own illness, or to care for a Covered Servicemember, and such leave is foreseeable based on planned medical treatment, the employee must attempt to schedule treatment so as not to unduly disrupt the school district's operations.

II. Relationship with District During Leave

A. Leave to Be Unpaid

All leave provided to employees under the provisions of the FMLA and this policy shall be unpaid leave.

B. Substitution of Paid Leave

1. The school district requires employees to substitute any accrued paid vacation leave, paid personal leave, paid family leave, paid medical leave or paid sick leave for FMLA leave. However, nothing in this policy shall require the school district to provide paid sick or medical leave in any situation in which the school district would not normally provide such paid leave.
2. If an employee uses paid leave under circumstances which do not qualify as FMLA

leave, the leave will not count against the number of workweeks of FMLA leave to which the employee is entitled.

3. Any paid leave which is substituted for FMLA leave will be subtracted from the number of workweeks of unpaid leave provided by the FMLA and this policy.

C. Group Health Plan Benefits

1. The school district will continue group health plan benefits on the same basis as coverage would have been provided if the employee had been continuously employed during the FMLA leave period.
2. Any share of health plan premiums which have been paid by the employee prior to FMLA leave must continue to be paid by the employee during the FMLA leave period.

D. Intermittent or Reduced-Schedule Leave

1. Leave may be taken under this policy intermittently or on a reduced-leave schedule under certain circumstances.
 - a. When leave is taken because of a birth or because of a placement of a child for adoption or foster care, an eligible employee may take leave intermittently or on a reduced-leave schedule only with the agreement of the school district. In such a case, the superintendent shall have the authority to approve or disapprove such intermittent or reduced leave schedule, in the superintendent's sole discretion.
 - b. When leave is taken to care for a sick family member, for an employee's own serious health condition, or to care for a covered Veteran or Military Member, an

eligible employee may take leave intermittently or on a reduced-leave schedule when medically necessary.

- c. When leave is taken by an eligible employee because of any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a Military Member on Covered Active Duty (or has been notified of an impending call or order to Covered Active Duty) in National Guard, Reserves, and/or Regular Armed Forces in support of a contingency operation, the employee may take leave intermittently or on a reduced-leave schedule.
- d. When leave is taken by an eligible employee to care for a Covered Servicemember, including a Veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered Veteran, and who is undergoing medical treatment, recuperation, or therapy for a Serious Injury or Illness
- e. Intermittent or reduced leave shall not result in a reduction in the employee's total amount of leave beyond the amount of leave actually taken.
- f. When an instructional employee seeks to take intermittent leave in connection with a family or personal illness (e.g. physical therapy or periodic care for a sick relative) or to care for a covered Veteran or Military Member, and when such leave would constitute at least 20 percent of the total number of working days in the period during which the leave would extend, the school district may require the employee

to elect to take leave in a block, instead of intermittently, for the entire period or to transfer to an available alternative position within the school system that is equivalent in pay, for which the employee is qualified, and which better accommodates the intermittent leave.

2. If an eligible employee requests intermittent leave or leave on a reduced-leave schedule that is foreseeable based on planned medical treatment, including during a period of recovery from a serious health condition, the school district may require the employee to transfer temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position. Such alternative position must have equivalent pay and benefits as the employee's permanent position.
3. Leave taken on an intermittent or reduced-schedule basis will be tracked hourly.

III. Return from Leave

A. Restoration to Position

1. On return from FMLA leave, an employee is entitled to be returned to the same position the employee held when leave commenced, or to an equivalent position with equivalent benefits, pay, and other terms and conditions of employment.
2. Any leave taken under this policy will not result in the loss of any employment benefits accrued prior to the date on which the leave commenced.
3. An eligible employee is not entitled to accrual of any seniority or employment benefits during any period of leave, or any right, benefit, or

position of employment other than to which the employee would have been entitled had the employee not taken leave.

B. Denial of Restoration

1. The school district reserves the right to deny restoration to any eligible employee who is a "key employee" (that is an employee who is salaried and among the highest paid 10% of the employees of the school district) if such denial is necessary to prevent substantial and grievous economic injury to the operations of the school district.
2. If the school district intends to deny restoration to such an employee, it will:
 - a. notify the employee of his/her status as a "key employee" in response to the employee's notice of intent to take FMLA leave;
 - b. notify the employee as soon as the school district decides it will deny job restoration and explain the reasons for this decision;
 - c. offer the employee a reasonable opportunity to return to work from FMLA leave after giving this notice; and
 - d. make a final determination as to whether reinstatement will be denied at the end of the leave period if the employee then requests restoration.

C. Failure to Return from Leave

- a. If an employee fails to return from FMLA leave after the period of leave to which the employee is entitled has expired, the employee shall reimburse the district for any premiums the employer paid for

maintaining health insurance coverage for the employee during the employee's FMLA leave unless the reason the employee does not return is due to: (1) the continuation, recurrence, or onset of the serious health condition which entitled the employee to FMLA leave and the employee provides the district with sufficient certification from the proper health care provider of such continuation, recurrence, or onset of the serious health condition or (2) other circumstances beyond the employee's control.

IV. Notice to Employees

- A.** The school district will post in conspicuous places where employees are employed notices explaining the FMLA and providing information concerning the procedures for filing complaints of FMLA violations with the U.S. Wage and Hour Division.
- B.** When an employee provides notice of the need for FMLA leave, the school district shall provide the employee with a copy of the "section 301(c) notice" which is attached to this policy.
- C.** To the extent that any provision in this policy is in any manner inconsistent with the provisions of the Act or the regulations promulgated thereunder, the Act and regulations shall prevail over the provisions of this policy. The school district reserves the right to modify this policy from time to time in its sole discretion.
- D.** Employees may direct any questions or concerns regarding FMLA leave to the superintendent.

Adopted on: 6-12-2017

Revised on: _____

Reviewed on: _____

4011.1
Nebraska Family Military Leave Act

The school district shall provide leave to its employees in accordance with the Nebraska Family Military Leave Act (NFMLA). The terms used herein shall have the meaning ascribed to them under the NFMLA. Employees may also qualify for leave under the Family and Medical Leave Act (FMLA), which is detailed in the district's FMLA policy. If an employee qualifies for leave under both the FMLA and NFMLA, any leave taken by the employee will count concurrently toward the leave limits of both.

I. Qualifying for Leave

A. Qualified Employees

To be eligible for unpaid leave under the NFMLA, an employee must:

1. Have been working for the school district for at least 12 months prior to the request; and
2. Have worked a minimum of 1,250 hours during the 12-month period immediately preceding the commencement of the leave.

B. Qualified Circumstances for Requesting Leave

The school district will grant a qualified employee up to a total of 30 days of unpaid leave if:

1. The employee is the spouse or parent of a person called to military service lasting 179 days or longer with the state or United States pursuant to orders of the Governor or the President of the United States and;
2. The leave is scheduled to be taken during the time federal or state deployment orders are in effect.

C. Qualifying Notice and Certification

Employees seeking to use the NFMLA will be required to provide:

- a. A consultation with the District to schedule leave so as not to unduly disrupt the operations of the school.
- b. Certification from the proper military authority to verify the employee's eligibility for the family military leave requested.
- c. 14-day advance notice of the intended date upon which the leave will begin, if leave will consist of five or more work days.
- d. As much advance notice as possible of the intended date upon which the leave will commence, if leave will consist of less than five work days.

II. Relationship with District During Leave

A. Leave to Be Unpaid

All leave provided to employees under the provisions of the NFMLA and this policy shall be unpaid leave.

B. Benefits

1. Taking leave under the NFMLA shall not result in the loss of any employee benefit accrued before the date on which the leave commenced.
2. Any employee who takes leave under the NFMLA will be permitted to continue their benefits at their own expense.
3. Payment for benefits must be made to the district in advance of the date on which they are due. For example, if health insurance premiums are paid to the carrier by the district on the 1st of the month, the employee taking leave under the NFMLA must provide

the full cost of the premium to the district prior to that date. Failure to provide the full costs for all benefits the employee wishes to continue in advance of their due date may result in cancellation of benefits as permitted by law.

III. Return from Leave

A. Restoration to Position

1. Any employee who exercises the right to leave under the NFMLA shall be restored by the district to the position held by the employee when the leave commenced or to a position with equivalent seniority status, employee benefits, pay, and other terms and conditions of employment.
2. This section does not apply if the district proves that the employee was not restored because of conditions unrelated to the employee's exercise of rights under the NFMLA.

B. Failure to Return

If an employee fails to return after the period of leave to which the employee is entitled has expired, and no additional qualifications for leave exist, the employee will be subject to the district's policies governing unexcused absences up to and including termination of employment.

Adopted on: 6-12-2017

Revised on: _____

Reviewed on: _____

4012 Staff Internet and Computer Use

Internet access is an important tool for communicating, keeping up-to-date with current developments in education, and for conducting research to enhance management, teaching and learning skills. The following procedures and guidelines are intended to ensure appropriate use of the Internet at the school by the district's faculty and staff. Staff should also refer to the district's policy on Staff and District Social Media Use.

I. Staff Expectations in Use of the Internet

A. Acceptable Use While on Duty or on School Property

1. Staff shall be restricted to use the Internet to conduct research for instructional purposes.
2. Staff may use the Internet for school-related e-mail communication with fellow educators, students, parents, and patrons.
3. Staff may use the Internet in any other way which serves a legitimate educational purpose and that is consistent with district policy and good professional judgment.
4. Teachers should integrate the use of electronic resources into the classroom. As the quality and integrity of content on the Internet is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter on the Internet.

B. Unacceptable Use While on Duty or on School Property

1. Staff shall not access obscene or pornographic material.
2. Staff shall not engage in any illegal activities on school computers, including the downloading and reproduction of copyrighted materials.

3. Staff shall not use school computers or district internet access to use peer-to-peer sharing systems such as BitTorrent, or participate in any activity which interferes with the staff member's ability to perform their assigned duties.
4. The only political advocacy allowed by staff on school computers or district internet access is that which is permitted by the Political Accountability and Disclosure Act and complies with district policy.
5. Staff shall not share their passwords with anyone, including students, volunteers or fellow employees.

II. School Affiliated Websites

Staff must obtain the permission of the administration prior to creating or publishing any school-affiliated web page which represents itself to be school-related, or which could be reasonably understood to be school-related. This includes any website which identifies the school district by name or which uses the school's mascot name or image.

Staff must provide administrators with the username and password for all school-affiliated web pages and must only publish content appropriate for the school setting. Staff must also comply with all board policies in their school-affiliated websites and must comply with the board's policy on professional boundaries between staff and students at all times and in all contexts.

Publication of student work or personality-identifiable student information on the Internet may violate the Federal Education Records Privacy Act. Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information on the Internet.

III. Enforcement

A. Methods of Enforcement

The district owns the computer system and monitors e-mail and Internet communications, Internet usage, and patterns of Internet usage. Staff members have no right of privacy in any electronic

communications or files, which are stored or accessed on or using school property and these are subject to search and inspection at any time.

1. The district uses a technology protection measure that blocks access to some sites that are not in accordance with the district's policy. Standard use of the Internet utilizes a proxy server-based filter that screens for non-curriculum related pages.
2. Due to the nature of technology, the filter may sometimes block pages that are appropriate for staff research. The system administrator may override the technology protection measures that blocks or filters Internet access for staff access to a site with legitimate educational value that is wrongly blocked.
3. The district will monitor staff use of the Internet by monitoring Internet use history to ensure enforcement of this policy.

B. Any violation of school policy and rules may result in that staff member facing:

1. Discharge from employment or such other discipline as the administration and/or the board deem appropriate;
2. The filing of a complaint with the Commissioner of Education alleging unprofessional conduct by a certified staff member;
3. When appropriate, the involvement of law enforcement agencies in investigating and prosecuting wrongdoing.

IV. Off-Duty Personal Use

School employees may use the internet, school computers, and other school technology while not on duty for personal use as long as such use is (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) is reported as compensation in accordance with the Internal Revenue Code of 1986,

as amended, and taxes, if any, are paid. 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: 6/11/2018

Revised on: _____

Reviewed on: _____

4013 Grievance Procedure

Definition of Grievance. A grievance is an allegation by an employee or group of employees that there has been a violation of a provision of the negotiated agreement or a policy of the board of education.

Procedural Steps. The procedure for handling grievances is as set forth below.

Step 1 - Oral Notice to Principal. The grievant shall initiate the grievance by presenting it to his or her principal or immediate supervisor within seven (7) days from the date that the grievant knew or should have known of the incident giving rise to the grievance.

Step 2 - Written Grievance to the Principal. If the grievance is not resolved to the satisfaction of the grievant within five (5) days of the meeting with the principal, the grievant representative may present the grievance in writing to the principal.

The principal shall schedule a meeting within three (3) days of receipt of the written grievance to discuss the elements of the grievance. The principal shall submit his or her determination in writing to the grievant within five (5) days of the meeting.

Step 3 - Written Appeal to the Superintendent of Schools. If the determination of the principal is not satisfactory to the grievant, the grievant may appeal it to the superintendent of schools or his or her designated representative. Said appeal shall be presented, in writing, to the office of the superintendent of schools within five (5) days of receipt of the principal's determination.

The superintendent of schools or a designee shall hold a formal meeting within seven (7) days of receiving the written appeal. The superintendent of schools or a designated representative shall make a written determination regarding the grievance within five (5) days of the date of the meeting.

Step 4 - Appeal to the Board of Education. If the determination of the superintendent of schools is not satisfactory

to the grievant, the grievant may appeal it to the board within five (5) days of receipt of the superintendent's decision. The board shall hear the grievance within thirty (30) days in open or closed session in accordance with the law. The board shall notify the grievant of its decision within five (5) days of hearing the grievance.

Written Presentation. All grievances presented at Step 2 and subsequent steps of the procedure shall set forth in writing all facts giving rise to the grievance, the provision(s) of the Agreement or policy alleged to have been violated, the names of the grievant(s), the names of all witnesses, and the remedy sought by the grievant. All grievances at Step 2 and appeals at Step 3 and Step 4 shall be signed and dated by the aggrieved employee. All written answers submitted by the district shall be signed and dated by the appropriate district representative.

Grievance Meetings or Hearings. All meetings and hearings conducted under this procedure up to and including Step 3 shall be conducted in private and shall include only the administration's representatives, the grievant, the grievant's representatives, and witnesses as necessary.

Association Representation. A grievant shall have the right to have an Association representative present to represent the grievant at each level of the grievance procedure.

Reprisals. No reprisals of any kind shall be taken against any employee who uses this grievance procedure in good faith.

Withdrawal of a Grievance. A grievant may withdraw his or her grievance at any level of the procedure without fear of reprisal from any party.

Advanced Step Filing. A grievance shall be filed initially at the level at which the decision resulting in the grievance was made.

Time Limitations. Time limitations herein are critical. All references to days are to calendar days. No grievance shall be accepted by the district unless it is submitted or appealed within the time limits set forth in this Agreement. If at any time during the grievance process, it is discovered that the grievance was not filed or appealed in a timely manner, the grievance shall be dismissed. If the grievance is not submitted in a timely manner at Step 1 or Step 2, it shall be deemed

to be waived. If the grievance is not appealed to Step 3 in a timely manner, it shall be deemed to have been settled in accordance with the district's Step 2 determination. If the district fails to answer within the time limits set forth in this Agreement, the grievance shall automatically proceed to the next step.

When the deadline for taking an action falls on a Saturday, a Sunday or a legal holiday, the time for taking the action shall be extended to the next working day.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4014 Employment-Related Sexual Harassment

It is the policy of the school district to provide an environment free of unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct or communication constituting sexual harassment. Sexual harassment by any employees and students is unequivocally prohibited. Sexual harassment is misconduct that interferes with work productivity and wrongfully deprives employees of the opportunity to work and students of the opportunity to study and be in an environment free from unsolicited and unwelcome sexual overtones. Sexual harassment includes all unwelcome sexual advances, requests for sexual favors and other such verbal or physical misconduct. Sexual harassment is a prohibited practice and is a violation of the law.

The U.S. Equal Employment Opportunity Commission has issued guidelines interpreting Section 703 of Title VII as prohibiting sexual harassment. Sexual harassment is defined in those guidelines as follows:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical misconduct of a sexual nature constitutes sexual harassment when:

- (1) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment,
- (2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or
- (3) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

A person who feels harassed is encouraged to inform the person engaging in sexually harassing conduct or communication directly that the conduct or communication is offensive and must stop. If the person who feels harassed does not wish to communicate directly with the person whose conduct or communication is offensive, or if direct communication with the offending person has been ineffective, the person who feels harassed should report the conduct or communication

using the district's complaint policy. Complaints involving sexual harassment may also be submitted at any time to the district's Title IX coordinator.

Regardless of the means selected for resolving the problem, the good faith initiation of a complaint of sexual harassment will not affect the complainant's employment, compensation or work assignments as an employee, or status as a student.

Sexual harassment of students is addressed in a separate policy.

Adopted on: 6/11/2018

Revised on: _____

Reviewed on: _____

4015

Prohibition Against Employment of Board Members

Nebraska statutes prohibit board members from serving as a teacher on a regular teaching contract.

Due to the availability of qualified individuals to fill most positions required by the district, and in light of the increased likelihood that a conflict of interest may arise should a board member be employed in another position more directly involving the operations of the district, a board member shall not be employed by the school district when serving on the board except as permitted by this policy. If an employee is elected or appointed to the board in contravention of this policy, his or her employment shall be terminated upon being seated on the board. A board member who wishes to apply for employment prohibited by this policy shall be required to resign from the board before applying.

However, in light of the unique difficulties in finding individuals qualified to, and willing to, serve as a driver for the district, the board will allow a member of the board of education to be employed by the school district as a driver. Board members who are also employed by the district as drivers are strictly prohibited from discussing any issue with students, staff or parents in their capacity as an employee that may come before the board.

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: 9/14/20

Revised on: _____

Reviewed on: _____

4016

Jury Duty/Service as Witness in Court

An employee who has been called to serve as a juror will be granted paid leave. Employees must sign over to the district the compensation they receive for jury duty, but not compensation for expenses.

An employee who has been subpoenaed to testify as a witness in a court proceeding shall be entitled to one day of paid leave. To receive paid leave, the employee must sign over to the district his or her witness fee.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4017

Relations with Employee Collective Bargaining Associations

The board of education recognizes the right of staff members to belong to organizations for bargaining purposes pursuant to state statutes. The board will negotiate with employee associations that have been established in accordance with public employee bargaining statutes and will negotiate with local collective bargaining unit representatives at mutually agreeable times.

To facilitate an amicable relationship between the district and any local employee associations, the district will allow associations to make reasonable use of district facilities for meetings outside the school's and the employees' work hours. With administrative approval, associations may use district resources, post notices of meetings and other information on bulletin boards designated for this purpose, and use district e-mail and mail boxes for delivery of employment-related information. Associations must pay for all supplies used, damage caused, or the loss or theft of borrowed property.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4018
Corporal Punishment

Corporal punishment, defined as the infliction of bodily pain as a penalty for disapproved behavior, is prohibited. Some physical contact is inevitable, and most of it is appropriate. Therefore, physical contact, short of corporal punishment, is acceptable to promote personal interaction with students, to maintain order and control, and to protect persons and property.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4019

Workplace Injury Prevention and Safety Committee

The school district is committed to providing and maintaining a safe work environment, and to taking reasonable precautions for the safety of the students, employees, visitors, and all others having business with this school district. Every employee district should show concern for the safety of fellow employees, students, and members of the public. The district shall have a safety committee as required by Nebraska law. Members of the safety committee shall be established through the collective bargaining process.

The committee shall adopt and maintain a written injury prevention program. The committee shall participate in the development of safety education, training, and the establishment of safety rules, policies and procedures pursuant to this policy, the district's written injury prevention program, or as otherwise provided by law. Training for employees shall be conducted annually.

The workplace injury prevention and safety committee shall maintain minutes of all meetings and file them in the district office. The committee shall implement accident investigation, record keeping procedures, safety rules, safety and health training, and policies. The district shall maintain records for at least three years, or longer if directed by the Department of Labor.

The committee shall meet at least once every three months or more frequently in the event of an employee complaint or of a job-related injury or death. The workplace injury prevention and safety committee shall keep written minutes of all meetings, and provide a copy to the superintendent or designee who shall maintain the minutes in the district's administrative offices for a period of at least three years, unless otherwise instructed by the Department of Labor.

The workplace injury prevention and safety committee shall develop an injury prevention plan and present it to the board. The plan should be developed and presented in the spirit of employees working together in a cooperative, non-adversarial effort to promote safety at the work sites within the district.

The superintendent or designee shall assure that the safety training for employees is reviewed annually or more frequently, if needed. He or she shall provide the following, as set forth in the initial written Employer's Injury Prevention Plan:

1. Initial safety orientation on rules, policies, and job specific procedures for new employees or employees who are assuming new and different duties within the school district, if appropriate.
2. Job specific training for employees before they perform potential hazardous work.
3. Periodic refresher training and dissemination of information on an annual basis, or more frequently if so designated by the administrator, for employees regarding the injury prevention plan of the unit and safety rules, policies, and procedures pertaining to safety within the school district.

In the event of a death in the workplace, the workplace injury prevention and safety committee shall forward to the Department of Labor within 15 working days a copy of any review of the matter made by the workplace injury prevention and safety committee.

The superintendent or designee shall establish or cause to be established record-keeping procedures to control and maintain all accident and injury records pertaining to accidents and injuries within the district or activities under the control of the district. Such records shall be kept for at least three years, or longer if so advised by the Department of Labor.

The workplace injury prevention and safety committee will confer with the district's crisis team and shall review the district's All-Hazard School Safety Plan upon its adoption by the crisis team.

Adopted on: 6-12-2017

Revised on: _____

Reviewed on: _____

4020
Ownership of Copyrighted Works

Works created by district employees in the course and scope of their employment remain the property of the district. The board may enter into a written agreement with a staff member allowing the staff member to share ownership of a copyright in the covered work. The board will only enter into such an agreement if the written work was created apart from, and in addition to, what the district requires and if the district will not incur an expense to replace the work.

The board hereby expressly grants to other educational entities located within Nebraska a non-exclusive license to use the district's copyrighted works for educational purposes within Nebraska when those works have been placed onto collaborative learning systems within the State.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4021
[INTENTIONALLY LEFT BLANK]

Adopted on: _____

Revised on: _____

Reviewed on: _____

4022

Certification and Endorsements

All educators must be duly certified by the Nebraska Department of Education in accordance with the Department's rules and the laws of Nebraska. They must file copies of their teaching certificates, including endorsements, with the superintendent of schools, and must promptly file any changes in certification or endorsements. Certified employees are required to maintain all their endorsements, and may not permit any endorsement to lapse or remove it from their certificates. The board or superintendent may require a certified employee to obtain a new endorsement when it is deemed necessary for the benefit of the school district and/or to comply with federal or state requirements.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4023
Professional Ethics

The Regulations and Standards for Professional Practices Criteria, commonly known as Rule 27 of the Nebraska Department of Education, are the minimum standards for all certificated staff members of the school district. All certificated employees are responsible for reading, understanding, and complying with these standards.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4024

Teachers' Rights, Responsibilities and Duties

All certificated employees shall assume the duties and responsibilities assigned by the superintendent or designee. Teachers' professional responsibilities involve considerably more than merely classroom instruction. They include, but are not limited to, study and research to keep abreast of new knowledge and instructional techniques; assessment of students' work; record-keeping; lesson planning and preparation; conferences with students, parents and administrators; in-service meetings; and supervision of pupils outside the classroom.

Teachers must be in their classrooms or assigned areas as instructed by the building principal. All duty time is necessary for educational planning, preparation, and conferences with students, parents and faculty members.

All teachers must maintain a standard of dress, personal appearance, general decorum, moral standards and behavior that reflects their professional status in the community.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4025
Superintendent

The superintendent is hired by and shall report directly to the board of education. The superintendent will be the chief administrative officer of the board of education and shall keep the board informed on important issues. The board delegates to the superintendent the general power and authority to make necessary decisions to ensure the efficient and effective operations of the school.

The superintendent is charged with timely preparing, presenting, and filing an annual school budget, subject to the approval of the board at the annual budget hearing.

All school employees shall be under the direct and/or delegated supervision of the superintendent. The board delegates to the superintendent the authority to hire and terminate the employment of all classified staff. He or she shall review all certified and non-certified employees applying for vacancies and shall make recommendations regarding these employees.

All of the grounds and buildings are supervised by the superintendent, including necessary repairs and improvements unless the board is required to approve such repairs or improvements.

The superintendents other duties shall be included in his or her job description, contract, or as otherwise assigned by the board.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4027
Part-Time Certified Employees

Percentage of Time. The percentage of time that a teacher works will be determined by calculating the amount of time that the teacher is required to be at school to teach or supervise classes, plus any assigned preparation time, as a percentage of the entire school day. Extracurricular assignments shall not be considered in determining a teacher's percentage of time. Part-time and temporary teachers may or may not be assigned preparation time, at the sole discretion of the board of education, upon the recommendation of the superintendent of schools.

Acquiring Permanent Status. A part-time teacher may become a permanent certificated employee pursuant to the provisions of state statutes.

Salary. The salary, benefits and leave entitlement of a part-time teacher shall be determined by multiplying the percentage of time the individual works by his or her placement on the full-time salary schedule contained in each academic year's negotiated agreement.

Horizontal Movement on the Salary Schedule. A part-time teacher may qualify for movement horizontally on the salary schedule by earning graduate hours of college credit as set forth in the guidelines of the school district's salary schedule, and according to the applicable district policies.

Attendance at In-service Meetings, Faculty Meetings, and School Activities. A part-time teacher is responsible for attending in-service meetings, faculty meetings, and school activities that take place outside the teacher's assigned duty hours without additional compensation. A part-time teacher is responsible for performing such tasks as selling or taking tickets, and will be compensated for such tasks pursuant to the policy, practice or negotiated agreement of the school district.

Continuation of Employment. The school district administration and board will deal with the continuation of a part-time teacher's employment pursuant to state statute and the procedures prescribed for full-time employees in these policies.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4028
Substitute Teachers

A substitute teacher is an educator who possesses the required certification from the Nebraska Department of Education and is employed to fill a teaching position on a temporary basis. The board shall establish the pay and benefits for substitute teachers.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4029

Salary Schedule for Certificated Employees

The board of education recognizes the "salary schedule" and related provisions for compensation currently in effect resulting from negotiations between the board and the education association. This policy is intended to supplement the terms and conditions contained in the collective bargaining agreement. If there is any conflict between the terms of this policy and the collective bargaining agreement, the terms of this policy shall control.

Horizontal Advancement. Teachers who wish to advance horizontally on the salary schedule must notify the superintendent in writing prior to June 1 of the preceding school year. The teacher must furnish the superintendent with college transcripts by September 10 for the teacher to qualify to move horizontally on the salary schedule. If an institution will not issue an official transcript by September 10, the teacher must provide the superintendent with written confirmation by September 10 from a college official attesting that the teacher has satisfactorily completed the courses.

Movement Past the BA Column. Teachers who wish to advance beyond the BA column must be accepted in a Masters Program that relates to their teaching field, as determined by the superintendent. Teachers must inform the superintendent of their enrollment prior to the beginning of their class to discuss its work-related objectives.

Movement Past the MA Column. Teachers who wish to advance beyond the MA column must be enrolled in course work that relates to their teaching field, as determined by the superintendent. Teachers must inform the superintendent of their enrollment prior to the beginning of their class to discuss its work-related objectives.

Superintendent's Review. The superintendent shall review all requests for advancement on the salary schedule resulting from a teacher's acquiring additional teaching experience or for completion of college courses, and shall report all changes to the board of education annually.

Vertical Advancement. A teacher may advance only one step vertically on the schedule in any year.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4030

Evaluation of Certificated Employees

All certificated employees to be evaluated shall be notified annually in writing of the evaluation process. A certificated administrator, with the exception of the local board of education when it is evaluating the superintendent, will observe and evaluate each probationary certificated employee for a full instructional period once each semester and each permanent certificated employee for a full instructional period once each school year. If the probationary certificated employee is a superintendent, he or she shall be evaluated twice during the first year of employment and at least once annually thereafter. The evaluation will include, but not be limited to evaluating the employee's instructional performance, classroom organization and management, personal conduct, and professional conduct. Evaluation of instructional performance and classroom organization and management is applicable to teachers only. The administrator will provide the employee with a written list of deficiencies, suggestions and a timeline for correcting the deficiencies and improving performance, and sufficient time to improve. The evaluation form will include notice that the employee may respond to the evaluation in writing.

The school district will train administrators in evaluation annually through meetings with the superintendent or other administrator, attendance at regional, state or national workshops, or any other method approved by the superintendent.

For the purposes of this policy, the terms "actual classroom observation" and "entire instructional period" are defined as follows:

Entire Instructional Period. For certificated employees whose classes are held during defined periods of time (e.g., senior high classes), an entire instructional period consists of one such time period. For those whose time periods are not so defined (e.g., elementary classroom teachers), an entire instructional period consists of 40 minutes. The instructional period for those whose work does not necessarily involve continuous instruction for 40-minute periods (e.g., librarians or speech therapists) consists of no less than 40 minutes total during the semester. The entire instructional period for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual

observation of an administrator's work during the semester for no less than 40 minutes.

Actual Classroom Observation. Actual classroom observation consists of observing the certificated employee in any activities in a classroom setting. When a certificated employee does not have classroom responsibility (e.g., administrators or librarians), the requirement of "actual classroom observation" will be satisfied by observing the certificated employee performing activities that are typical of his or her position.

This policy and the evaluation instrument shall be included in the teacher handbook which will be distributed to staff members upon their employment and annually thereafter.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4031

Evaluation of Probationary Certified Employees

A certificated administrator will observe and evaluate each probationary certified employee for a full instructional period once each semester. The administrator will provide each employee with a written list of deficiencies, concrete suggestions for improvement, and sufficient time to improve.

For the purposes of this policy, the terms "actual classroom observation" and "entire instructional period" are defined as follows:

Entire Instructional Period. For certified employees whose classes are held during defined periods of time (e.g., senior high classes), an entire instructional period consists of one such time period. For those whose time periods are not so defined (e.g., elementary classroom teachers), an entire instructional period consists of 40 minutes. The instructional period for those whose work does not necessarily involve continuous instruction for 40-minute periods (e.g., librarians or speech therapists) consists of no less than 40 minutes total during the semester. The entire instructional period for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of an administrator's work during the semester for no less than 40 minutes.

Actual Classroom Observation. Actual classroom observation consists of observing the certified employee in any activities in a classroom setting. When a certified employee does not have classroom responsibility (e.g., administrators or librarians), the requirement of "actual classroom observation" will be satisfied by observing the certified employee performing activities that are typical of his or her position.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

4032
Professional Growth

Every six years, permanent certificated employees shall give evidence of professional growth. Six semester hours of college credit shall be accepted as evidence of professional growth.

The board of education believes the goal of professional self-improvement to be inherent in the responsibilities of each certificated district employee.

Other professional growth activities which may count toward the six-year requirement include non-credit courses, lecture series, workshops, conferences, study groups, local in-service courses, committee service, supervising a student teacher, serving with professional groups, travel of significant educational value, and membership in professional organizations. The employee must receive prior approval from the building principal for any of these activities to count toward professional growth.

No professional growth units will be awarded if the applicant has been paid for a non-college activity either by released time or by an additional amount paid by the school district.

One unit of professional growth credit will generally be equivalent to ten hours of personal time spent on an educational activity.

Adopted on: 1/11/16

Revised on: _____

Reviewed on: _____

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020
TOGETHER WITH INDEPENDENT AUDITORS' REPORT

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

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MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

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INDEPENDENT AUDITORS' REPORT

SCHUMACHER, SMEJKAL,
BROCKHAUS AND HERLEY, P.C.

CERTIFIED
PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS

To the Board of Education
Madison County School District No.1
Madison Public Schools
Madison, Nebraska

Report on the Financial Statements

Richard E. Schumacher

Scott T. Smejkal

Mark J. Brockhaus

Brock J. Herley

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools (the District), as of and for the fiscal year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.



Management's Responsibility for the Financial Statements

3403 27th Street
P.O. Box 280
Columbus, NE 68602-0280
P: 402 564 1366
F: 402 564 1360

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility



508 West Prospect Avenue
P.O. Box 368
Norfolk, NE 68702-0368
P: 402 379 2722
F: 402 379 2218

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools as of August 31, 2020, and the respective changes in modified cash basis financial position thereof for the fiscal year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Emphasis of Matter

As described in Note 3 to the financial statements, the District contributes to a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). The pension plan administered by NPERS has a June 30 fiscal year end and its audited financial statements are generally not made publicly available until after November 5th, which is the deadline for Nebraska school districts to submit their audited financial statements to the Nebraska Department of Education and the Nebraska Auditor of Public Accounts. Due to this issue, the District, which is required to comply with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, is not able to include the most current year end information in Note 3 regarding the pension plan the District contributes to. The District is using information released by NPERS for the pension plan’s fiscal year ended June 30, 2019. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Madison County School District No. 1, Madison Public Schools’ basic financial statements. The budgetary comparison schedules on pages 28-38, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The budgetary comparison schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2020, on our consideration of Madison County School District No. 1, Madison Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madison County School District No. 1, Madison Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madison County School District No. 1, Madison Public Schools' internal control over financial reporting and compliance.

Schumacher, Smejkal, Brockhaus & Herley, P.C.

SCHUMACHER, SMEJKAL, BROCKHAUS & HERLEY, P.C.
Certified Public Accountants

Norfolk, Nebraska
October 22, 2020

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

STATEMENT OF NET POSITION
MODIFIED CASH BASIS

AUGUST 31, 2020

	<u>Governmental Activities</u>
Assets	
Cash in Bank	\$ 5,643,775
Cash at County Treasurers	<u>1,164,663</u>
Total Assets	<u>\$ 6,808,438</u>
Net Position	
Restricted for	
Debt Services	\$ 769,755
Unrestricted	<u>6,038,683</u>
Total Net Position	<u>\$ 6,808,438</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

	<u>Expenditures</u>	<u>Program Receipts</u>		<u>Net</u>
		<u>Charges for</u>	<u>Operating</u>	<u>(Expenditures)</u>
Functions/Programs:		<u>Services</u>	<u>Grants and</u>	<u>Receipts</u>
Governmental Activities:			<u>Contributions</u>	
Regular Instruction	\$ 2,262,479	\$ -	\$ -	\$ (2,262,479)
Limited English Proficiency Programs	485,054	-	-	(485,054)
Poverty Programs	637,722	-	-	(637,722)
Early Childhood Educational Program	201,169	-	-	(201,169)
Special Education Instructional Programs	750,940	-	363,803	(387,137)
Early Childhood Special Education	261	-	-	(261)
Support Services				
Pupils	835,466	56,310	274,549	(504,607)
Attendance & Social Work Services	3,365	-	-	(3,365)
Health Services	1,849	-	-	(1,849)
Special Education Speech Pathology	750	-	-	(750)
School Improvement	3,600	-	-	(3,600)
Board of Education	25,173	-	-	(25,173)
Executive Administration Services	195,281	-	-	(195,281)
District Legal Services	14,897	-	-	(14,897)
Office of the Principal	265,262	-	-	(265,262)
Central Services	269,209	-	-	(269,209)
Other Support Services	78,614	-	-	(78,614)
Main. & Oper. of Buildings and Sites	5,300,510	-	-	(5,300,510)
Regular Pupil Transportation	78,853	-	-	(78,853)
Special Education Pupil Transportation	9,075	-	13,374	4,299
State Categorical Programs	18,399	-	9,847	(8,552)
Federal Programs	903,722	-	759,289	(144,433)
Debt Service				
Principal	839,832	-	-	(839,832)
Interest & Fees	180,917	-	-	(180,917)
Total Governmental Activities	<u>\$ 13,362,399</u>	<u>\$ 56,310</u>	<u>\$ 1,420,862</u>	<u>\$ (11,885,227)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

General Receipts:	
Taxes:	
Property	\$ 6,596,779
Carline	4,045
Public Power District Sales	2,845
Motor Vehicle	274,498
Interest	114,334
Other Local Receipts	747,587
County Receipts	35,472
State Receipts	780,313
Other Non-Revenue Receipts	52,546
Transfers In/(Out)	(30,000)
Total General Receipts	<u>\$ 8,578,419</u>
Change in Net Position	\$ (3,306,808)
Net Position - Beginning of Year	<u>\$ 10,115,246</u>
Net Position - End of Year	<u>\$ 6,808,438</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF ASSETS AND
FUND BALANCES - MODIFIED CASH BASIS

AUGUST 31, 2020

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Madison Educational Facilities Leasing Corporation	Total Governmental Funds
Assets							
Cash in Bank	\$ 3,227,596	\$ 233,137	\$ 1,625,248	\$ 480,732	\$ 77,062	\$ -	\$ 5,643,775
Cash at County Treasurers	<u>950,958</u>	<u>40,734</u>	<u>157,819</u>	<u>15,152</u>	<u>-</u>	<u>-</u>	<u>1,164,663</u>
Total Assets	<u>\$ 4,178,554</u>	<u>\$ 273,871</u>	<u>\$ 1,783,067</u>	<u>\$ 495,884</u>	<u>\$ 77,062</u>	<u>\$ -</u>	<u>\$ 6,808,438</u>
Fund Balances							
Restricted for:							
Debt Service	\$ -	\$ 273,871	\$ -	\$ 495,884	\$ -	\$ -	\$ 769,755
Committed for:							
Capital Projects	546,264	-	1,783,067	-	-	-	2,329,331
Food Service	-	-	-	-	77,062	-	77,062
Unassigned	<u>3,632,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,632,290</u>
Total Fund Balances	<u>\$ 4,178,554</u>	<u>\$ 273,871</u>	<u>\$ 1,783,067</u>	<u>\$ 495,884</u>	<u>\$ 77,062</u>	<u>\$ -</u>	<u>\$ 6,808,438</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Madison Educational Facilities Leasing Corporation	Total Governmental Funds
Receipts							
Taxes							
Property	\$ 5,362,346	\$ 226,418	\$ 918,249	\$ 89,766	\$ -	\$ -	\$ 6,596,779
Carline	3,399	146	373	127	-	-	4,045
Public Power District Sales	2,845	-	-	-	-	-	2,845
Motor Vehicle Taxes	274,498	-	-	-	-	-	274,498
Interest	60,399	800	46,101	6,894	140	-	114,334
Other Local Receipts	2,308	-	16,000	-	56,310	729,279	803,897
County Receipts	35,472	-	-	-	-	-	35,472
State Receipts	1,050,789	22,170	86,133	8,245	1,933	-	1,169,270
Federal Receipts	730,804	-	-	28,485	272,616	-	1,031,905
Other Non-Revenue Receipts	28,186	-	-	-	24,360	-	52,546
Total Receipts	<u>\$ 7,551,046</u>	<u>\$ 249,534</u>	<u>\$ 1,066,856</u>	<u>\$ 133,517</u>	<u>\$ 355,359</u>	<u>\$ 729,279</u>	<u>\$ 10,085,591</u>
Expenditures							
Regular Instruction	\$ 2,262,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,262,479
Limited English Proficiency Programs	485,054	-	-	-	-	-	485,054
Poverty Programs	637,722	-	-	-	-	-	637,722
Early Childhood Educational Program	201,169	-	-	-	-	-	201,169
Special Education Instructional Programs	750,940	-	-	-	-	-	750,940
Early Childhood Special Education	261	-	-	-	-	-	261
Support Services							
Pupils	501,096	-	-	-	334,370	-	835,466
Attendance & Social Work Services	3,365	-	-	-	-	-	3,365
Health Services	1,849	-	-	-	-	-	1,849
Special Education Speech Pathology	750	-	-	-	-	-	750
School Improvement	3,600	-	-	-	-	-	3,600
Board of Education	25,173	-	-	-	-	-	25,173
Executive Administration Services	195,281	-	-	-	-	-	195,281
District Legal Services	14,897	-	-	-	-	-	14,897
Office of the Principal	265,262	-	-	-	-	-	265,262

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

GOVERNMENTAL FUNDS STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Madison Educational Facilities Leasing Corporation	Total Governmental Funds
Central Services	269,209	-	-	-	-	-	269,209
Other Support Services	78,614	-	-	-	-	-	78,614
Main. & Oper. of Buildings and Sites	605,695	-	729,178	-	-	3,965,637	5,300,510
Regular Pupil Transportation	78,853	-	-	-	-	-	78,853
Special Education Transportation	9,075	-	-	-	-	-	9,075
State Categorical Programs	18,399	-	-	-	-	-	18,399
Federal Programs	859,287	-	-	-	44,435	-	903,722
Debt Services							
Principal	-	170,000	-	51,428	-	618,404	839,832
Interest & Fees	-	37,220	-	32,822	-	110,875	180,917
Total Expenditures	<u>\$ 7,268,030</u>	<u>\$ 207,220</u>	<u>\$ 729,178</u>	<u>\$ 84,250</u>	<u>\$ 378,805</u>	<u>\$ 4,694,916</u>	<u>\$ 13,362,399</u>
Excess Receipts/(Expenditures) Before Other Financing Sources/(Uses)	\$ 283,016	\$ 42,314	\$ 337,678	\$ 49,267	\$ (23,446)	\$ (3,965,637)	\$ (3,276,808)
Other Financing Sources/(Uses)							
Loan Proceeds/(Payments)	\$ (183,241)	\$ -	\$ (3,782,396)	\$ -	\$ -	\$ 3,965,637	\$ -
Transfers In/(Out)	(60,000)	-	-	-	30,000	-	(30,000)
Total Other Financing Sources/(Uses)	<u>\$ (243,241)</u>	<u>\$ -</u>	<u>\$ (3,782,396)</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 3,965,637</u>	<u>\$ (30,000)</u>
Net Change in Fund Balance	\$ 39,775	\$ 42,314	\$ (3,444,718)	\$ 49,267	\$ 6,554	\$ -	\$ (3,306,808)
Fund Balance - Beginning of Year	<u>4,138,779</u>	<u>231,557</u>	<u>5,227,785</u>	<u>446,617</u>	<u>70,508</u>	<u>-</u>	<u>10,115,246</u>
Fund Balance - End of Year	<u>\$ 4,178,554</u>	<u>\$ 273,871</u>	<u>\$ 1,783,067</u>	<u>\$ 495,884</u>	<u>\$ 77,062</u>	<u>\$ -</u>	<u>\$ 6,808,438</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

FIDUCIARY FUNDS STATEMENT OF NET POSITION
MODIFIED CASH BASIS

AUGUST 31, 2020

	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Agency Funds</u>	<u>Total Fiduciary Funds</u>
Assets				
Cash in Bank	<u>\$ 191,307</u>	<u>\$ 5,766</u>	<u>\$ 28,817</u>	<u>\$ 225,890</u>
Liabilities				
Funds Held on Behalf of Alumni Orgs.	\$ -	\$ -	\$ 13,852	\$ 13,852
Funds Held on Behalf of Employees	<u>-</u>	<u>-</u>	<u>14,965</u>	<u>14,965</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,817</u>	<u>\$ 28,817</u>
Net Position	<u>\$ 191,307</u>	<u>\$ 5,766</u>	<u>\$ -</u>	<u>\$ 197,073</u>
Total Liabilities and Net Position	<u>\$ 191,307</u>	<u>\$ 5,766</u>	<u>\$ 28,817</u>	<u>\$ 225,890</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

FIDUCIARY FUNDS STATEMENT OF CHANGES IN
NET POSITION - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

	Activities Fund	Student Fee Fund	Total Fiduciary Funds*
Receipts			
Activities Receipts	\$ 139,836	\$ -	\$ 139,836
Extracurricular Activity Fees	-	6,320	6,320
Interest	<u>2,507</u>	<u>8</u>	<u>2,515</u>
Total Receipts	<u>\$ 142,343</u>	<u>\$ 6,328</u>	<u>\$ 148,671</u>
Expenditures			
Supplies and Materials	<u>\$ 165,895</u>	<u>\$ -</u>	<u>\$ 165,895</u>
Other Financing Sources			
Transfers In/(Out)	<u>\$ 36,420</u>	<u>\$ (6,420)</u>	<u>\$ 30,000</u>
Net Change in Net Position	\$ 12,868	\$ (92)	\$ 12,776
Net Position - Beginning of Year	<u>178,439</u>	<u>5,858</u>	<u>184,297</u>
Net Position - End of Year	<u><u>\$ 191,307</u></u>	<u><u>\$ 5,766</u></u>	<u><u>\$ 197,073</u></u>

*Agency Funds receipts and expenditures are not included in the Fiduciary Funds Statement of Changes in Net Position - Modified Cash Basis. See Note 1 to the financial statements.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS

AUGUST 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Madison County School District No. 1, Madison Public Schools (the District) was founded in 1907 and is a tax-exempt political subdivision and a class III school district of the State of Nebraska.

Overview – The significant accounting principles and practices followed by the District are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities incident to school building construction and the operation, maintenance, and management of school services, activities, projects, and investments.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant of the District's accounting policies are described below.

Reporting Entity – The District is the basic level of government which has financial accountability and control over all activities related to the public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by GASB pronouncements, since the Board of Education members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. The Madison Educational Facilities Leasing Corporation (the Corporation), a Nebraska not-for-profit corporation, is included as a blended component unit of the District because the District's Board of Education authorized the creation of the Corporation, it appoints the board members for the Corporation, and can exert its will over the Corporation. In addition, the Corporation was organized for the sole benefit of the District, the Corporation's only transactions are with the District, and the Corporation provides a direct benefit to the District. There are no other potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements of the District.

The District has the following related organizations that are not considered to have a significant operational or financial relationship:

The Madison Public Schools Foundation receives donations to be used for student scholarships and various school projects.

The Madison High School Alumni Association receives donations to be used for student scholarships and various school projects.

Measurement Focus and Basis of Accounting – Measurement focus is a term used to describe "which" transactions are recorded within the financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

The government-wide financial statements, the fund financial statements, and the fiduciary fund financial statements are reported using the modified cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and disbursed.

The District prepares its financial statements on the modified cash basis of accounting, which is in conformity with the accounting practices prescribed or permitted by the Nebraska Department of Education.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Measurement Focus and Basis of Accounting (Continued)

Consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to governmental units. Under the modified cash basis, receipts are recognized when collected rather than when earned, and expenditures are recognized when paid rather than when incurred. Taxes levied by the District, and other taxes/fees allocable to the District, are paid to the county treasurers of Madison, Stanton, and Platte counties. Per State Statute these monies are treated as receipts of the District upon receipt by the various counties. The funds held at the aforementioned county treasurers are included in the cash balances of the corresponding funds for which the taxes and fees were levied. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units. The District has two bonds that are subsidized by the federal government and that subsidy is paid directly to the paying agents on the bonds.

Basis of Presentation, Fund Accounting – The District's basic financial statements consist of Government-Wide Statements and Fund Financial Statements.

Government-Wide Statements – The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis display all information about the District as a whole. They include all funds and component units of the District except for fiduciary funds. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental receipts, and other non-exchange receipts. Alternatively, business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services. The District does not operate any business-type activities.

The Statement of Activities – Modified Cash Basis presents a comparison between direct expenditures and program receipts for each function of the District's governmental activities. Direct expenditures are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program receipts include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All receipts that are not classified as program receipts, including all taxes, are presented as general receipts. The comparison of direct expenditures with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the District. Because interfund transfers are eliminated within the Statement of Activities – Modified Cash Basis, total receipts and expenditures will not agree to the fund financial statements.

Fund Financial Statements – Fund financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, cash held by the county treasurers, investments, fund balance, receipts, and expenditures. Funds of the District are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. All funds not shown as major are consolidated under the column title "Other Governmental Funds."

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Governmental Funds

Major Funds:

General Fund – The General Fund finances all facets of services rendered by the District. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. General Fund expenditures are limited by state statutes and the Fund's ability to levy taxes to fund operations is also limited by state statute.

For financial statement purposes, the following fund is reported as part of the General Fund:

Depreciation Fund – A Depreciation Fund may be established by the District to facilitate the eventual purchase of costly capital outlays by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as an expenditure from the General Fund and the Depreciation Fund will show the receipt as a transfer from the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such expenditures. This fund is restricted by state statutes as part of the Allowable Reserve limitation.

School Nutrition Fund – The School Nutrition Fund is required to accommodate the financial activities of all Child Nutrition Programs operated by the District. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Child Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

Bond Fund – A Bond Fund shall be used to record tax receipts, investment income, and the payment of bond principal, interest, and other related expenditures. If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financing institution serving as the fiscal agent, or the District itself. Funds shall be expended upon appropriate demand. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended for the actual building project. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds.

Special Building Fund – A Special Building Fund is established to acquire or improve sites and/or to erect, alter, or improve buildings or other real property. The sale of bonds, the sale of property, or tax receipts will be the primary sources of receipts for the Special Building Fund. Regardless of the source of the money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted by state statute.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Qualified Capital Purpose Undertaking Fund – A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, reduction or elimination of accessibility barriers in school district buildings, repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

Madison Educational Facilities Leasing Corporation – The Madison Educational Facilities Leasing Corporation is the District's blended component unit. The Corporation was organized to construct a competition gymnasium and locker rooms and then lease those to the District. The transactions of the Corporation will include the construction costs of the gymnasium and locker rooms as well as the rental income that will be paid from the District to the Corporation. The Corporation will also make payments on the money that was borrowed to finance the construction. The District considers the presentation of the Corporation as equivalent to a governmental capital projects and debt fund. See Note 12 for additional details.

Fiduciary Fund

Student Activities Fund – The Activities Fund is required to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expenditure incurred in conducting school services. The Activities Fund shall not be used to record general operation receipts and expenditures, nor shall this fund be used as a clearinghouse of the General Fund. The District may divide this fund into more than one account to allocate portions of this fund for different purposes. The financial operations of all school-connected activities are a legal responsibility of the District's board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such transfers shall finance only those projects that qualify for approval under policies established by the District board of education for such activities.

Student Fee Fund – The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School. Expenditures from this fund must be for the purpose for which the fees were collected.

Agency Fund – The District's Agency Fund hold resources, in a custodial capacity, for amounts employees contribute to a PayFlex account. The District also holds, in a custodial capacity, funds for the Madison High School Alumni Association. The District does not have any control over these accounts.

Equity Classification

Government-Wide Statements – Equity is classified as net position and displayed in two components: restricted and unrestricted. Restricted net position has constraints placed on the use either by external groups, such as creditors, grantors, contributors, laws and regulations of other governments, or law through constitutional provisions or enabling legislation. Unrestricted net position does not meet the definition of "restricted". It is the District's policy to use restricted net position prior to the use of unrestricted net position when a disbursement is made for purposes in which both restricted and unrestricted net position are available.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

Governmental Fund Financial Statements – The District has adopted GASB No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Non-spendable – This consists of fund balance that cannot be spent because it is either not in spendable form, or is legally or contractually required to be maintained intact.

Restricted – This consists of fund balance that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Committed – This consists of fund balance that can be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – This consists of fund balance that is constrained by the District's intent to be used for a specific purpose but is neither restricted nor committed. In the General Fund, assigned amounts represent intended uses established by the Board of Education or a District official delegated that authority by formal board approval.

Unassigned – This consists of fund balance that has not been restricted, committed or assigned to a specific purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Education has provided otherwise in its commitment or assignment actions.

Investments – Investments are carried at cost, which approximates fair value. Additional cash and investment disclosures are presented in Note 2.

Capital Assets – Expenditures for property and equipment are charged to expenditures when paid. Capital assets are not reported in the government-wide or fund financial statements. No allowance for depreciation is provided or included in the accompanying financial statements.

Encumbrance Accounting – The District does not utilize encumbrance accounting.

Inter-fund Transactions – In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as inter-fund activity and balances in the fund financial statements have been eliminated.

Long-Term Debt – Long-term debt arising from cash transactions is not reported as a liability in the government-wide or fund financial statements. The debt proceeds are instead reported as other financing sources and the payment of principal and interest is reported as cash expenditures.

Subsequent Events – Subsequent events have been evaluated through October 22, 2020, which is the date the accompanying financial statements are available to be issued.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 2 - CASH AND INVESTMENTS

Custodial credit risk is the risk, that in the event of bank failure, the District's deposits may not be returned. The District does not have an investment policy addressing custodial credit risk other than requirements set forth in state statute as specified below.

As of August 31, 2020, monies were exposed to custodial credit risk as follows:

Insured	\$	500,000
Collateral held by pledging bank's trust department not in the District's name		5,382,526
Uninsured and Uncollateralized		-
Total Deposits	\$	<u>5,882,526</u>

State law requires that all bank balances be insured or collateralized by U.S. Government securities held by the District's third-party agent or the pledging financial institution's trust department in the name of the District. No attorney's opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

Nebraska Statute 77, Article 23 covers the deposit and investment of public funds. The District may invest surplus funds in the following:

- U.S. Government Securities;
- Bonds and debentures issued by the Federal Land Bank, Intermediate Credit banks, Cooperative banks under the supervision of the Farm Credit Administration, and loan participation guaranteed by the Commodity Credit Corp;
- U.S. Treasury notes, bills, or certificates maturing within two years;
- Certificates of deposits; and
- In any securities in which the state investment officer is authorized to invest.

No deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless:

- the financial institution gives a surety bond;
- the financial institution provides the District with securities as collateral on the excess funds; or
- the financial institution issues a joint custody receipt to the benefit of the District where a third party financial institution actually holds the security.

NOTE 3 - PENSION PLAN

Plan Description – The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. The pension plan that was established for school districts has a fiscal year ending June 30. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 3 - PENSION PLAN, CONTINUED

Plan Description (Continued)

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's fiscal year ended August 31, 2020, the District's total payroll for all employees was \$4,143,555. Total covered payroll was \$4,030,448. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Fiscal Year Ended August 31,	Total Payroll	Covered Payroll	District's NPL as % of Covered Payroll
2020	\$ 4,143,555	\$ 4,030,448	49.41%
2019	4,189,710	3,991,018	54.80%
2018	3,945,263	3,736,633	71.74%
2017	4,027,972	3,821,616	66.61%
2016	3,889,160	3,701,168	51.51%

Basis of Presentation – Due to the fact that the pension plan for school districts has a June 30 fiscal year end, the audited financial statements for the pension plan are generally not publicly available until after November 5th, which is the date Nebraska school districts are required to submit their audited financial statements to the Nebraska Department of Education and the Nebraska Auditor of Public Accounts. Due to this fact, the District is not able to include the most up-to-date information in its financial statements. To comply with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the District is using information released by NPERs for the pension plan fiscal year ended June 30, 2019.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 3 - PENSION PLAN, CONTINUED

Plan Description (Continued)

Contributions – The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019, (and from July 1, 2019, through August 31, 2020). The District's contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its fiscal year ended August 31, 2020 was \$389,120.

Fiscal Year Ended August 31,	Employee Contributions	Employer Contributions
2020	\$ 394,178	\$ 389,120
2019	390,321	394,225
2018	365,478	369,133
2017	373,754	377,492
2016	361,974	365,594

Pension Liabilities – At June 30, 2019 the District had a liability of \$1,991,304 for its proportionate share of the net pension liability. (This liability and any current year pension expense/(income) are not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date.

Fiscal Year Ended June 30,	School District's NPL	Non-Employer Portion of NPL	Total NPL
2019	\$ 1,991,304	\$ 410,270	\$ 2,401,574
2018	2,187,013	451,255	2,638,268
2017	2,680,746	551,515	3,232,261
2016	2,545,755	526,213	3,071,968
2015	1,906,288	391,225	2,297,513

The NPERS School Plan was 90.91 percent funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.163757 percent, which was an increase of 0.00294 percent from its proportion measured as of June 30, 2018.

Fiscal Year Ended June 30,	NPERS School Plan Funded Status	Proportion of NPERS School Plan NPL	Change in School District's Proportion of NPERS School Plan NPL
2019	90.91%	0.163757%	0.002940%
2018	89.50%	0.160817%	-0.008447%
2017	87.25%	0.169264%	0.000093%
2016	86.56%	0.169171%	-0.005863%
2015	89.86%	0.175034%	0.004210%

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 3 - PENSION PLAN, CONTINUED

Pension Liabilities (Continued)

For the fiscal year ended June 30, 2019, the District's allocated pension expense/(income) was \$431,313.

Fiscal Year Ended June 30,	School District's Allocated Pension Expense/(Income)
2019	\$ 431,313
2018	146,935
2017	189,347
2016	97,209
2015	(88,218)

Actuarial Assumptions – The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	2.75%
Salary increases, including wage inflation	3.50% - 8.50%
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75.00% purchasing power of original benefit* Members hired on/after July 1, 2013: 1.00% with a no floor benefit
Investment Rate of Return, net of investment expense, including inflation	7.50%

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally with MP-2015.

The School Plan's post-retirement rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 3 - PENSION PLAN, CONTINUED

Actuarial Assumptions (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap US Equity	26.10%	5.83%
Small Cap US Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate – The discount rate used to measure the Total Pension Liability at both June 30, 2019 and June 30, 2018, was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate	District's Proportionate Share of Net Pension Liability/(Asset)
1% Decrease	6.5%	\$5,022,819
Current Discount Rate	7.5%	\$1,991,304
1% Increase	8.5%	\$(511,217)

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 3 - PENSION PLAN, CONTINUED

Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by:

1. Writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816,
2. or via the internet at <http://www.nebraska.gov/auditor/filesearch/entity.cgi>

NOTE 4 - LONG-TERM DEBT

Governmental activities long-term debt at August 31, 2020 consisted of the following:

Qualified School Construction Bonds, Series 2010 were issued on September 10, 2010 in the original amount of \$549,860, with a 5% fixed interest rate. These are taxable limited tax general obligation certificates. The final payment is due on August 15, 2027. The District is receiving a direct federal subsidy payment for a portion of their borrowing costs on the bonds equal to a percentage of the coupon rate to the investors.

\$ 299,180

Qualified School Construction Bonds, Series 2011 were issued on October 28, 2011 in the original amount of \$331,161 with a 5.125% fixed interest rate. These are taxable limited tax general obligation certificates. The final payment is due on October 1, 2030. The District is receiving a direct federal subsidy payment for a portion of their borrowing costs on the bonds equal to a percentage of the coupon rate to the investors.

275,468

General Obligation Refunding Bonds, Series 2016 were issued on August 19, 2016 in the original amount of \$2,375,000 for the purpose of current refunding the General Obligation Refunding Bonds, Series 2011. The interest rates range from 0.65% - 2.30%. The final payment is due December 15, 2028.

1,715,000

The Madison Educational Facilities Leasing Corporation entered issued a Tax-Exempt Lease Revenue Educational Facilities Note, Series 2018, on March 29, 2018, to a regional bank for the construction of a competition gymnasium and locker rooms. The original amount of the debt is \$4,000,000 with a fixed interest rate of 3.00%. The final payment is due December 15, 2024. See Note 14 for additional details.

3,381,596

Total Long-Term Debt Outstanding \$ 5,671,244

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 4 - LONG-TERM DEBT, CONTINUED

The following is a summary of long-term debt transactions of the District for the fiscal year ended August 31, 2020.

	<u>Beginning of Year</u>	<u>Issued</u>	<u>Retired</u>	<u>End of Year</u>	<u>Due Within One Year</u>
Series 2010	\$ 341,326	\$ -	\$ 42,146	\$ 299,180	\$ 42,293
Series 2011	284,750	-	9,282	275,468	9,283
Series 2016	1,885,000	-	170,000	1,715,000	175,000
Series 2018	4,000,000	-	618,404	3,381,596	636,942
Total	<u>\$ 6,511,076</u>	<u>\$ -</u>	<u>\$ 839,832</u>	<u>\$ 5,671,244</u>	<u>\$ 863,518</u>

The annual requirements to amortize all long-term debt outstanding at August 31, 2020, including interest payments, are as follows:

<u>Year Ending August 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 863,518	\$ 153,627	\$ 1,017,145
2022	887,774	128,091	1,015,865
2023	912,603	101,867	1,014,470
2024	938,024	74,936	1,012,960
2025	954,041	47,380	1,001,421
2026-2030	1,062,661	74,136	1,136,797
2031-2035	52,623	-	52,623
	<u>\$ 5,671,244</u>	<u>\$ 580,037</u>	<u>\$ 6,251,281</u>

There was a total of \$1,020,749 of debt service payments recorded on the Statement of Activities – Modified Cash Basis that consists of \$180,917 of bond interest and fees and \$839,832 of bond principal for the fiscal year ended August 31, 2020. The payments on the Qualified School Construction Bonds are paid from the Qualified Capital Purpose Undertaking Fund. The total federal subsidies received by the District’s paying agents, on behalf of the District and used to pay interest on the Qualified School Construction Bonds is \$28,485. The payments on the General Obligation Bonds are paid from the Bond Fund. The payments on the Tax-Exempt Lease Revenue Educational Facilities Note are paid by the Madison Educational Facilities Leasing Corporation. During the fiscal year ending August 31, 2020, \$110,875 of bond interest had been paid on the Tax-Exempt Lease Revenue Educational Facilities Note and are reported as expenditures for the Madison Educational Facilities Leasing Corporation.

NOTE 5 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official’s liability, property coverage, workers’ compensation coverage, commercial excess liability coverage, crime, and blanket bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The District participates in a workers’ compensation risk pool. The District pays annual premiums based upon the actual salaries paid to employees, making the policy retrospectively rated. In turn, all workers’ compensation claims are paid by the risk pool.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 6 - CONTINGENCY

The District receives funds under various Federal and state grant programs and such assistance is to be expended in accordance with the provisions of various grants. Compliance with the grant agreements is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of various grant provisions and the results of adjustment, if any, relating to such audits would not have any material financial impact.

NOTE 7 - PROPERTY TAXES

Property taxes levied by the District attach as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the taxes become delinquent on the following May 1, with the second one-half becoming delinquent on September 1.

NOTE 8 - DEFINED CONTRIBUTION PLAN

The District sponsors a Section 403(b) tax-sheltered annuity plan for all of the District's employees. Employees are eligible to participate on their first day of employment with the District. Employee's basic salary deferral limit contribution is \$19,500 for 2020 with an additional \$6,500 if the employee is over age 50 and all contributions are immediately vested. The District does not match any type of employees' contributions. For the fiscal year ended August 31, 2020, total employee contributions totaled \$17,699.

NOTE 9 - COMMITMENTS

Construction Commitments

As of August 31, 2019, there was a remaining construction commitment with a local construction company for the construction of a competition gym, locker rooms, and a middle school commons. The District paid \$3,956,014 towards the construction commitment during the fiscal year ended August 31, 2020, and the remaining balance was \$622,628 as of August 31, 2020.

Compensated Absences

As a result of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements. Certified staff members are allowed to accumulate up to 45 days of paid sick leave.

No payment is made to staff members for unused sick leave upon resignation, retirement, or termination. The amount expected to be paid from current resources is immaterial for compensated absences.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 10 - INTERFUND TRANSFERS

Other Financing Sources Transfers In/Out consists of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Purpose</u>
General Fund	\$ -	\$ 36,420	To support student activities
Activities Fund	36,420	-	To support student activities
General Fund	-	30,000	To support school nutrition
School Nutrition Fund	30,000	-	To support school nutrition
General Fund	6,420	-	To support operations
Student Fee Fund	-	6,420	To support operations

NOTE 11 - MADISON EDUCATIONAL FACILITIES LEASING CORPORATION RECEIVABLE/PAYABLE

Madison Educational Facilities Leasing Corporation receivable and payable balances at August 31, 2020 are as follows:

	<u>Receivable</u>	<u>Payable</u>
Madison Educational Facilities Leasing Corporation	\$ -	\$ 53,090
Special Building Fund	-	130,151
Depreciation Fund	183,241	-
Total	<u>\$ 183,241</u>	<u>\$ 183,241</u>

The receivable and payable above are to cover construction costs, bond payments and facility lease payments. Receivable receipts and payable payments are reflected as loan proceeds and loan payments as other financing sources in the government-wide financial statements and the fund financial statements.

NOTE 12 - LEASES

On March 29, 2018, the District entered into an 8-year capital lease with the Madison Educational Facilities Leasing Corporation for a competition gym and locker rooms. The annual lease payments vary based on the Corporation's repayment schedule of its note with the regional bank that financed the note. The District has two bargain purchase options on the competition gym and locker rooms. The first option is available on June 15, 2023 and the payment would be \$1,476,780. The second option is available on December 15, 2023 and the payment would be \$1,455,587. The District is planning on exercising its bargain purchase option. During the fiscal year ended August 31, 2020, total payments on this lease were \$729,279 and the remaining balance on the lease is \$3,641,210. The payments on this lease are paid from the Special Building Fund.

The District entered into a capital lease with Great American for 5 copiers in July 2020. The lease term is 60 months with monthly payments totaling \$669 per month. The District has a bargain purchase option to purchase the copiers at the end of the lease term for \$1. For the fiscal year ended August 31, 2020, total payments on this lease were \$1,427 and the remaining balance on the lease is \$39,450. The payments on this lease are paid from the General Fund.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 12 - LEASES, CONTINUED

The future minimum lease payments on these leases are as follows:

Year	Copiers	Gym & Locker Rooms	Total
2021	\$ 8,024	728,836	\$ 736,860
2022	8,024	728,549	736,573
2023	8,024	728,253	736,277
2024	8,024	727,949	735,973
2025	7,354	727,623	734,977
Totals	<u>\$ 39,450</u>	<u>\$ 3,641,210</u>	<u>\$ 3,680,660</u>

NOTE 13 - MADISON EDUCATIONAL FACILITIES LEASING CORPORATION

On February 12, 2018, the Board of Education approved the creation of the Madison Educational Facilities Leasing Corporation (the Corporation) to assist the District with its goals to update its infrastructure. The Corporation was structured as a not-for-profit corporation with the District appointing the District's Superintendent, Board President, and Board Vice President as the initial members of the governing board of the Corporation. The Corporation is considered an affiliate of a District and, therefore, the Corporation doesn't have an information return filing requirement and it gets to utilize the District's identifying number.

As noted in Note 4, the Corporation entered into a loan agreement, on March 29, 2018, with a regional bank in the amount of \$4,000,000. The loan will be used to construct a competition gym and locker room facility. The loan carries a 3% fixed interest rate and semiannual payments are due starting on December 15, 2018 with the final payment on December 15, 2024. The future payments on the loan are included in Note 4. The Corporation will make payments on the loan from the lease receipts collected from the District.

Also on March 29, 2018, the Corporation entered into a lease-purchase agreement with the District for use of the competition gym and locker room facility. See Note 11 for additional details of the lease-purchase agreement.

NOTE 14 - FISCAL AGENT ARRANGEMENT

The District has a fiscal agent arrangement with Northeast Nebraska Juvenile Services, Inc.(NNJS) and the Nebraska Department of Education (NDE). NNJS provides educational services to its detainees and receives funding from the NDE. However, the funding must pass through the District to comply with state statutes. The District reimburses NNJS for some of the costs that NNJS incurs in providing those educational services and some costs are paid by the District directly to the vendor on behalf of NNJS. The District then submits claims for reimbursement through the Title I, Part D, Neglected and Delinquent Program which is paid to the District by the Nebraska Department of Education.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2020

NOTE 15 - ACCOUNTS WITH COUNTY TREASURERS

Balances held by various County Treasurers on behalf of the District at August 31, 2020 are as follows:

County	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Madison	\$ 804,122	\$ 34,387	\$ 133,231	\$ 12,791	\$ 984,531
Stanton	116,974	5,108	19,788	1,900	143,770
Platte	29,862	1,239	4,800	461	36,362
Total	<u>\$ 950,958</u>	<u>\$ 40,734</u>	<u>\$ 157,819</u>	<u>\$ 15,152</u>	<u>\$ 1,164,663</u>

NOTE 16 - COVID-19 MANAGEMENT PLAN

On January 30, 2020 the World Health Organization declared the novel coronavirus (COVID-19) a Public Health Emergency of International Concern. Later, on March 11, 2020, the World Health Organization made the assessment that COVID-19 was a global health pandemic. Measures taken by federal, state and local officials to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of nonessential services have triggered significant disruptions to businesses, resulting in an economic slowdown.

The outbreak of COVID-19 has also caused disruption in operations for the District. In an effort to minimize the spread of COVID-19, the school moved to online learning in March for the remainder of the 2019-2020 school year. The outbreak of COVID-19 may adversely impact the ability of the District to conduct its operations and result in increased cost of operations and declines in revenue.

The ultimate impact of the pandemic is highly uncertain. While the District expects that the COVID-19 outbreak may adversely impact the District's 2020-2021 results, the District cannot at this time accurately predict the full extent to which the COVID-19 outbreak will affect the District's finances and operations. The District continues to monitor developments and the directives of federal, state and local officials to determine what additional precautions and procedures need to be implemented by the District.

NOTE 17 - RELATED PARTY TRANSACTIONS

During the current year, the District had transactions with a local construction company to construct a competition gym and locker room facility. A member of the board of education is an owner of the construction company. For the year ended August 31, 2020 \$3,777,971 had been paid to the construction company.

SUPPLEMENTARY INFORMATION

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Local Receipts		
Local Property Taxes		\$ 5,362,346
Carline Taxes		3,399
Public Power District Sales Tax		2,845
Motor Vehicle Taxes		274,498
Interest		49,753
Local License Fees		2,308
Total Local Receipts		<u>\$ 5,695,149</u>
Country Receipts:		
County Fines and Licenses		\$ 32,639
Educational Service Unit Receipts		2,833
Total County Receipts		<u>\$ 35,472</u>
State Receipts		
State Aid		\$ 64,198
Special Education Programs (School Age)		363,803
Special Education Transportation (School Age)		13,374
Homestead Exemption		35,531
Property Tax Credit		432,241
Personal Property Tax Credit		19,566
Payments For High Ability Learners		4,358
Textbook Loan		5,356
Pro-Rate Motor Vehicle		15,394
State Apportionment		87,789
Distant Education Incentive		845
Career Education		5,489
Other State Receipts		2,845
Total State Receipts		<u>\$ 1,050,789</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
 PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	Original/Final <u>Budget</u>	2020 <u>Actual</u>
Federal Receipts		
Title I, Part A, Improving Basic Programs		\$ 161,744
Title I, Part A, Support for Improvement		24,749
Title I, Improving Basic Programs Accountability		5,038
Title I, School Improvement Grant		120,162
Title I, Part D, Subpart 2, Education of Neglected/Delinquent		25,201
Title II, Part A, Supporting Effective Instruction		29,876
IDEA Part B (611) Base Allocation		40,871
IDEA Part B (619) Base/IDEA Enrollment/Poverty		1,056
IDEA Enrollment/Poverty		68,544
IDEA Part B Proportionate Share		21,989
MEDICAID in Public Schools		8,325
Medicaid Administrative Activities		12,043
Federal Vocational & Applied Technology Education		6,749
Universal Service Fund		13,592
Title I, Part C Migrant Education		130,354
Title IV, Part A, ESSA Student Support Grants		2,245
Title IV, Part B, 21st Century Community Learning		10,327
REAP (Small Rural School Achievement Grants)		47,939
Total Federal Receipts		<u>\$ 730,804</u>
Non-Revenue Receipts		
Insurance Adjustments		\$ 1,263
Transfers from Other Funds		6,420
Other Non-Revenue Receipts		26,923
Total Non-Revenue Receipts		<u>\$ 34,606</u>
 Total Cash Receipts	 <u>\$ 6,924,822</u>	 <u>\$ 7,546,820</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	Original/Final <u>Budget</u>	2020 <u>Actual</u>
Cash Disbursements		
Regular Instruction Programs		\$ 2,262,479
Limited English Proficiency Programs		485,054
Poverty Programs		637,722
Early Childhood Educational Programs		201,169
Special Education Instructional Programs		750,940
Early Childhood Special Education Instructional Programs		261
Support Services		
Pupils		501,096
Attendance & Social Work Services		3,365
Health Services		1,849
Special Education Speech Pathology		750
School Improvement		3,600
Board of Education		25,173
Executive Administration Services		195,281
District Legal Services		14,897
Office of the Principal		265,262
Central Services		269,209
Maintenance & Operation of Building(s) & Site(s)		605,695
Regular Pupil Transportation		78,853
Special Education Pupil Transportation		9,075
State Programs		18,399
Federal Programs		859,287
Transfers to Other Funds		66,420
Total Cash Disbursements	<u>\$ 9,025,000</u>	<u>\$ 7,255,836</u>
Fund Balance, August 31, 2019		\$ 3,341,306
Total Cash Receipts		<u>7,546,820</u>
Total Funds Available		\$ 10,888,126
Total Cash Disbursements		<u>7,255,836</u>
Fund Balance, August 31, 2020		<u>\$ 3,632,290</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
 PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - DEPRECIATION FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Interest		\$ 10,646
Total Cash Receipts	<u>\$ -</u>	<u>\$ 10,646</u>
Cash Disbursements		
Support Services Business:		
Loan Payments		\$ 183,241
Supplies and Materials		11,054
Capital Outlays		67,560
Total Cash Disbursements	<u>\$ 726,156</u>	<u>\$ 261,855</u>
Fund Balance, August 31, 2019		\$ 797,473
Total Cash Receipts		<u>10,646</u>
Total Funds Available		\$ 808,119
Total Cash Disbursements		<u>261,855</u>
Fund Balance, August 31, 2020		<u>\$ 546,264</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	Balance 8/31/2019	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2020
AD	\$ 19,402	\$ 13,256	\$ 26,056	\$ -	\$ 6,602
Art Club	516	1,005	755	-	766
Band	6,985	20	1,751	-	5,254
Boys Basketball	874	8,113	5,491	-	3,496
Boys Basketball Fundraisers	(84)	3,866	2,515	-	1,267
Cheerleaders	(3,409)	4,379	2,288	-	(1,318)
Class of 2019	635	-	-	-	635
Class of 2020	900	1,880	2,046	-	734
Class of 2021	681	4,734	3,888	-	1,527
Class of 2022	485	1,693	-	-	2,178
Class of 2023	110	240	-	-	350
Class of 2024	-	990	-	-	990
Concessions	14,040	12,497	11,500	-	15,037
Courtesy	2,932	-	542	-	2,390
Cross Country	427	1,099	613	-	913
Cross Country Fundraisers	1,786	1,656	1,528	-	1,914
Dance Line	1,399	2,500	2,998	-	901
District Funds	9,375	6,766	11,754	-	4,387
Educators Rising	867	-	-	-	867
Elementary Activity Acct	2,199	6,194	3,630	-	4,763
Elementary PTO	1,101	717	133	-	1,685
Elementary Student Council	6,803	2,236	8,992	-	47
ELL Class	571	205	145	-	631
Emergency Assistance	1,533	-	-	-	1,533
Ethnic Diversity Club	1,443	481	183	-	1,741
FBLA	684	2,835	2,412	-	1,107
FFA	3,065	16,272	13,331	-	6,006
Football	3,081	7,256	5,528	-	4,809
Football Fundraisers	1,315	1,243	1,397	-	1,161
Football - Youth	250	-	-	-	250
Girls Basketball	1,297	6,795	4,829	-	3,263
Girls Basketball Fundraisers	604	3,236	2,672	-	1,168
Golf	1,354	500	470	-	1,384
Golf Fundraisers	338	300	146	-	492
Homecoming	1,045	2,165	1,532	-	1,678
Honor Society	1,255	4,177	4,084	-	1,348
High School Student Council	999	2,260	1,825	-	1,434
M-Club	6,339	-	1,386	-	4,953
Marketing Committee	6,832	18,446	4,339	-	20,939
Middle School Activity Acct	3,936	941	372	-	4,505
Middle School Houses	665	2,004	253	-	2,416
Music Boosters	5,286	-	-	-	5,286
Musical	3,279	-	225	-	3,054
One-Act Play	1,498	2,313	2,191	-	1,620
Quiz Bowl	623	250	-	-	873
Shop Resale	454	37	-	-	491
Scholarships	11,172	1,661	1,634	-	11,199
Secondary Activity Acct	11,748	2,214	6,664	-	7,298
Soccer	5,959	-	516	-	5,443
Soccer Fundraisers	3,493	2,045	-	-	5,538
Softball	815	2,072	375	-	2,512
Softball Fundraisers	2,504	410	1,324	-	1,590

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	Balance 8/31/2019	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2020
Speech	1,141	1,365	1,348	-	1,158
Teachers	2,094	49	-	-	2,143
Track	2,111	3,040	1,085	-	4,066
Track Fundraisers	205	1,140	-	-	1,345
Uniform Replacement	10,388	2,005	7,161	-	5,232
Volleyball	630	4,097	2,830	-	1,897
Volleyball Fundraisers	2,137	3,254	3,280	-	2,111
Water Quality Project	3,754	500	94	-	4,160
Weight Room	627	500	422	-	705
Wrestling	3,465	5,740	4,182	-	5,023
Wrestling Fundraisers	397	1,746	1,180	-	963
Yearbook	31	1,368	-	-	1,399
Totals	<u>\$ 178,439</u>	<u>\$ 178,763</u>	<u>\$ 165,895</u>	<u>\$ -</u>	<u>\$ 191,307</u>
Original/Final Budget		<u>\$ 208,000</u>	<u>\$ 375,537</u>		

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - SCHOOL NUTRITION FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Interest		\$ 140
Sale of Lunches/Milk		56,310
State Reimbursement		1,933
Federal Reimbursement		272,616
Other Non-Revenue Receipts		24,360
Transfers from General Fund		30,000
Total Cash Receipts	<u>\$ 332,300</u>	<u>\$ 385,359</u>
Cash Disbursements		
Support Services - Pupils:		
Salary - Clerical and Cooks		\$ 102,303
Employee Benefits		45,806
Purchased Services		1,933
Supplies and Materials (Excluding Food)		19,271
Food		163,994
Other Federal Programs		44,435
Other Expenses		1,063
Total Cash Disbursements	<u>\$ 398,541</u>	<u>\$ 378,805</u>
Fund Balance, August 31, 2019		\$ 70,508
Total Cash Receipts		<u>385,359</u>
Total Funds Available		\$ 455,867
Total Cash Disbursements		<u>378,805</u>
Fund Balance, August 31, 2020		<u>\$ 77,062</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - BOND FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Local Property Taxes		\$ 226,418
Carline Taxes		146
Interest		800
Homestead Exemption		1,560
Property Tax Credit		18,977
Personal Property Tax Credit		859
Pro-Rate Motor Vehicle		651
Other State Receipts		123
Total Cash Receipts	<u>\$ 242,200</u>	<u>\$ 249,534</u>
Cash Disbursements		
Debt Services:		
Debt Service - Principal		\$ 170,000
Debt Service - Interest & Fees		37,220
Total Cash Disbursements	<u>\$ 445,613</u>	<u>\$ 207,220</u>
Fund Balance, August 31, 2019		\$ 231,557
Total Cash Receipts		<u>249,534</u>
Total Funds Available		\$ 481,091
Total Cash Disbursements		<u>207,220</u>
Fund Balance, August 31, 2020		<u>\$ 273,871</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
 PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - SPECIAL BUILDING FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Local Property Taxes		\$ 918,249
Carline Taxes		373
Interest		46,101
Donations/Contributions		16,000
Homestead Exemption		6,042
Property Tax Credit		73,515
Personal Property Tax Credit		3,327
Pro-Rate Motor Vehicle		2,772
Other State Receipts		477
Total Cash Receipts	<u>\$ 965,000</u>	<u>\$ 1,066,856</u>
Cash Disbursements		
Business - Building & Sites:		
Loan Payments		\$ 3,782,396
Building, Acquisition and Improvements		729,178
Total Cash Disbursements	<u>\$ 6,334,037</u>	<u>\$ 4,511,574</u>
Fund Balance, August 31, 2019		\$ 5,227,785
Total Cash Receipts		<u>1,066,856</u>
Total Funds Available		\$ 6,294,641
Total Cash Disbursements		<u>4,511,574</u>
Fund Balance, August 31, 2020		<u>\$ 1,783,067</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO.1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - QUALIFIED CAPITAL PURPOSE
UNDERTAKING FUND - MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Local Property Taxes		\$ 89,766
Carline Taxes		127
Interest		6,894
Homestead Exemption		580
Property Tax Credit		7,058
Personal Property Tax Credit		302
Pro-Rate Motor Vehicle		258
Other State Receipts		47
Other Federal Receipts		28,485
Total Cash Receipts	<u>\$ 108,975</u>	<u>\$ 133,517</u>
Cash Disbursements		
Business Services - Buildings and Sites:		
Debt Services:		
Debt Service - Principal		\$ 51,428
Debt Service - Interest & Fees		32,822
Total Cash Disbursements	<u>\$ 545,244</u>	<u>\$ 84,250</u>
Fund Balance, August 31, 2019		\$ 446,617
Total Cash Receipts		<u>133,517</u>
Total Funds Available		\$ 580,134
Total Cash Disbursements		<u>84,250</u>
Fund Balance, August 31, 2020		<u>\$ 495,884</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - STUDENT FEE FUND
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

	<u>Original/Final Budget</u>	<u>2020 Actual</u>
Cash Receipts		
Extracurricular Activity Fees		\$ 6,320
Interest		8
Total Cash Receipts	<u>\$ 6,600</u>	<u>\$ 6,328</u>
Cash Disbursements		
Support Services-Pupils		
Transfers to General Fund		\$ 6,420
Total Cash Disbursements	<u>\$ 6,617</u>	<u>\$ 6,420</u>
Net Position, August 31, 2019		\$ 5,858
Total Cash Receipts		<u>6,328</u>
Total Funds Available		\$ 12,186
Total Cash Disbursements		<u>6,420</u>
Net Position, August 31, 2020		<u>\$ 5,766</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTE TO THE BUDGETARY COMPARISON SCHEDULE – ALL FUNDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

UNAUDITED

NOTE 1 - BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all the funds. Since the Madison Educational Facilities Leasing Corporation is not a fund of the District, a budget is not required to be prepared and presented. The budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the supplementary information:

1. As of August 1, or shortly thereafter, administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, September 20th, the budget is legally adopted by the Board of Education through the passage of a resolution.
4. Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end and any revisions require a public hearing and Board approval.
5. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance within state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent on the following May 1, with the second one-half becoming delinquent on September 1.



SCHUMACHER, SMEJKAL,
BROCKHAUS AND HERLEY, P.C.

CERTIFIED
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& BUSINESS CONSULTANTS

Richard E. Schumacher

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Madison County School District No. 1
Madison Public Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools, as of and for the fiscal year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise Madison County School District No. 1, Madison Public Schools' basic financial statements, and have issued our report thereon dated October 22, 2020.

Our report disclosed that, as described in Note 1 to the financial statements, Madison County School District No. 1, Madison Public Schools prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Madison County School District No. 1, Madison Public Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madison County School District No. 1, Madison Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Madison County School District No. 1, Madison Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Madison County School District No. 1
Madison Public Schools

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Madison County School District No. 1, Madison Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Schumacher, Smjkal, Brockhaus & Herley, P.C.

SCHUMACHER, SMEJKAL, BROCKHAUS & HERLEY, P.C.
Certified Public Accountants

Norfolk, Nebraska
October 22, 2020



SCHUMACHER, SMEJKAL,
BROCKHAUS AND HERLEY, P.C.

CERTIFIED
PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

To the Board of Education
Madison County School District No.1
Madison Public Schools

Report on Compliance for Each Major Federal Program

We have audited Madison County School District No. 1, Madison Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madison County School District No. 1, Madison Public Schools' major federal programs for the fiscal year ended August 31, 2020. Madison County School District No. 1, Madison Public Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Madison County School District No. 1, Madison Public Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Madison County School District No. 1, Madison Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Madison County School District No. 1, Madison Public Schools' compliance.

Opinion on Each Major Federal Program

In our opinion, Madison County School District No. 1, Madison Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended August 31, 2020.

Report on Internal Control over Compliance

Management of Madison County School District No. 1, Madison Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Madison County School District No. 1, Madison Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madison County School District No. 1, Madison Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Schumacher, Smygal, Brockhaus & Herley, P.C.
SCHUMACHER, SMEJKAL, BROCKHAUS & HERLEY, P.C.
Certified Public Accountants

Norfolk, Nebraska
October 22, 2020

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH GRANTOR NUMBER</u>	<u>TOTAL EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program (SBP)	10.553	59-0001	\$ 40,345
National School Lunch Program (NSLP)	10.555	59-0001	170,422
Summer Food Service Program for Children (SFSPC)	10.559	59-0001	<u>65,170</u>
Total Child Nutrition Cluster			<u>\$ 275,937</u>
Fresh Fruit & Vegetable Program	10.582	59-0001	<u>\$ 7,539</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>\$ 283,476</u>
U.S. DEPARTMENT OF EDUCATION			
Direct Funding			
Rural Education	84.358		<u>\$ 15,439</u>
Passed through State Department of Education:			
Special Education Cluster (IDEA)			
Special Education - IDEA, Part B (611)	84.027	59-0001	\$ 118,520
Special Education - IDEA Preschool (619)	84.173	59-0001	<u>1,124</u>
Total Special Education Cluster (IDEA)			<u>\$ 119,644</u>
Title I Grants to Local Educational Agencies	84.010	59-0001	\$ 371,895
Migrant Education State Grant Program	84.011	59-0001	82,795
Career/Technical Education - Basic Grants	84.048	59-0001	2,034
21st Century Community Learning Centers	84.287	59-0001	66,193
State Personnel Development Grant Program	84.323A	00-0008	2,501
Supporting Effective Instruction State Grants	84.367	59-0001	12,584
School Improvement Grants	84.377A	59-0001	166,918
Student Support and Academic Enrichment	84.424	59-0001	4,043
Elementary and Secondary School Emergency Relief	84.425D	59-0001	<u>59,676</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$ 903,722</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through State Department of Health And Human Services:			
Medical Assistance Program	93.778	59-0001	<u>\$ 20,368</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,207,566</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

AUGUST 31, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Madison County School District No. 1, Madison Public Schools, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

NOTE 2 - INDIRECT COSTS

Madison County School District No. 1, Madison Public Schools did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

NOTE 3 - COMMODITIES

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received as determined by the Nebraska Department of Health and Human Services. The total value of commodities included in the schedule of expenditures of federal awards is \$15,182.

MADISON COUNTY SCHOOL DISTRICT NO. 1
MADISON PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2020

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Madison County School District No. 1, Madison Public Schools.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instance of noncompliance material to the financial statements of Madison County School District No. 1, Madison Public Schools, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of internal control over major federal programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for Madison County School District No. 1, Madison Public Schools, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs included:

<u>Program Name</u>	<u>CFDA #</u>
Child Nutrition Cluster	10.555
Title I, Part A	84.010

8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Madison County School District No. 1, Madison Public Schools does not qualify as a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



October 22, 2020

Nebraska Department of Education
PO Box 94987
Lincoln, NE 68509-4987

SCHUMACHER, SMEJKAL,
BROCKHAUS AND HERLEY, P.C.

CERTIFIED
PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS

RE: Madison County School District No. 1, Madison Public Schools
(#59-0001-000)

Richard E. Schumacher
Scott T. Smejkal
Mark J. Brockhaus
Brock J. Herley

During the performance of our audit fieldwork for the fiscal year ended August 31, 2020, we performed the following procedures regarding Madison County School District No. 1, Madison Public School's student membership and attendance reporting:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) We determined that the District was following its policies and procedures for collecting student census data.
- 3) We determined attendance at the District is collected at least daily and calculated to the nearest tenth of a day.
- 4) We determined the District maintains a cumulative attendance and membership record for each student.
- 5) We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- 6) We sampled 10 students from the District's attendance records for the fiscal year ended August 31, 2020 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
- 7) We traced the totals reported by the District to the Nebraska Department of Education's totals for the fiscal year ended August 31, 2020.

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Sincerely,

Schumacher, Smejkal, Brockhaus & Herley, P.C.
SCHUMACHER, SMEJKAL, BROCKHAUS & HERLEY, P.C.
Certified Public Accountants

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Apple Inc. Education Price Quote

Customer:	Trish Braithwait MADISON PUBLIC SCHOOL SCHOOL DISTRICT NO 1 Phone: 4026405680 email: tbraithwait@me.com	Apple Inc:	Ryan Meyer One Apple Park Way Cupertino, CA 95014 email: meyer@apple.com
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Apple Quote: 2206665983

Quote Date: Monday, November 02, 2020

Quote Valid Until: Friday, November 20, 2020

Quote Comments:

Please reference Apple Quote number on your Purchase Order.

Row #	Details & Comments	Qty	Unit List Price	Extended List Price
1	10.2-inch iPad Wi-Fi 128GB – Space Gray (10-pack) Part Number: MYLX2LL/A	120	\$394.00	\$47,280.00
2	Brenthaven Edge Folio III Case for iPad 10.2 inch (7th and 8th Generation) – Gray (10-pack) Part Number: BQDD2LL/A	20	\$349.50	\$6,990.00
	Brenthaven Edge Folio III Case for iPad 10.2 inch (7th and 8th Generation) – Gray Part Number: HNWE2LL/A Quantity: 200			
3	Brenthaven Edge Folio III Case for iPad 10.2 inch (7th and 8th Generation) – Gray Part Number: HNWE2LL/A	3	\$49.95	\$149.85

Edu List Price Total \$54,419.85

– Additional Tax \$0.00

– Estimated Tax \$0.00

Extended Total Price* \$54,419.85

*In most cases Extended Total Price does not include Sales Tax

*If applicable, eWaste/Recycling Fees are included. Standard shipping is complimentary

Complete your order by one of the following:

- This document has been created for you as Apple Quote ID 2206665983. Please contact your institution's Authorized Purchaser to submit the above quote online. For account access or new account registration, go to <https://ecommerce.apple.com>. Simply go to the Quote area of your Apple Education Online Store, click on it and convert to an order.
 - For registration assistance, call 1.800.800.2775
- If you are unable to submit your order online, please send a copy of this Quote with your Purchase Order via email to institutionorders@apple.com. **Be sure to reference the Apple Quote number on the PO to ensure expedited processing of your order.**
 - For more information, go to provision C below, for details.

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 - PHYSICAL SHIP-TO NAME AND ADDRESS (NO PO BOXES)
 - PURCHASE ORDER NUMBER
 - VALID SIGNATURE OF AN AUTHORIZED PURCHASER
 - APPLE PART NUMBER AND/OR DESCRIPTION OF PRODUCT AND QUANTITY
 - TOTAL DOLLAR AMOUNT AUTHORIZED OR UNIT PRICE AND EXTENDED PRICE ON ALL LINE ITEMS
 - CONTACT INFORMATION: NAME, PHONE NUMBER AND EMAIL
- D. UNLESS THIS QUOTE SPECIFIES OTHERWISE, IT REMAINS IN EFFECT UNTIL Friday, November 20, 2020 UNLESS APPLE WITHDRAWS IT BEFORE YOU PLACE AN ORDER, BY SENDING NOTICE OF ITS INTENTION TO WITHDRAW THE QUOTE TO YOUR ADDRESS SET OUT IN THE QUOTE.
 - APPLE MAY MODIFY OR CANCEL ANY PROVISION OF THIS QUOTE, OR CANCEL ANY ORDER YOU PLACE PURSUANT TO THIS QUOTE, IF IT CONTAINS A TYPOGRAPHIC OR OTHER ERROR.
- E. THE AMOUNT OF THE VOLUME PURCHASE PROGRAM (VPP) CREDIT SHOWN ON THIS QUOTE WILL ALWAYS BE AT UNIT LIST PRICE VALUE DURING REDEMPTION ON THE VPP STORE.
- F. UNLESS SPECIFIED ABOVE, APPLE'S STANDARD SHIPPING IS INCLUDED IN THE TOTAL PRICE.

Opportunity ID: 1800004401764

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Document rev 10.6.1

Date of last revision – June 20th, 2016

Apple Inc. Education Price Quote

Customer:	Trish Braithwait MADISON PUBLIC SCHOOL SCHOOL DISTRICT NO 1 Phone: 4026405680 email: tbraithwait@me.com	Apple Inc:	Ryan Meyer One Apple Park Way Cupertino, CA 95014 email: meyer@apple.com
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Apple Quote: 2206666332

Quote Date: Wednesday, October 21, 2020

Quote Valid Until: Friday, November 20, 2020

Quote Comments:

Please reference Apple Quote number on your Purchase Order.

#	Product Description	Qty	Unit List Price	Discount per Unit	Unit Discounted Price	Extended Discounted Price
1	13-inch MacBook Pro with Touch Bar: 1.4GHz quad-core 8th-generation Intel Core i5 processor, 256GB - Space Gray Part Number MXK32LL/A Configuration: <ul style="list-style-type: none"> • 065-C8NJ 1.4GHz quad-core 8th-generation Intel Core i5 processor, Turbo Boost up to 3.9GHz • 065-C8NL Intel Iris Plus Graphics 645 • 065-C8NM 8GB 2133MHz LPDDR3 memory • 065-C8NQ 256GB SSD storage • 065-C8NX Retina display with True Tone • 065-C8NY Two Thunderbolt 3 ports • 065-C8P0 Touch Bar and Touch ID • 065-C8QF Backlit Magic Keyboard - US English • 065-C8QH Accessory Kit 	2	\$1,199.00	\$45.00	\$1,154.00	\$2,308.00
2	4-Year AppleCare+ for Schools - 13-inch MacBook Pro Part Number S7739LL/A	2	\$299.00	\$20.00	\$279.00	\$558.00
3	10.2-inch iPad Wi-Fi 128GB - Space Gray (10-pack) Part Number MYLX2LL/A	20	\$394.00	\$0.00	\$394.00	\$7,880.00
4	10.2-inch iPad Wi-Fi 128GB - Space Gray	5	\$399.00	\$0.00	\$399.00	\$1,995.00

Part Number MYLD2LL/A

5	Brenthaven Edge Folio III Case for iPad 10.2 inch (7th and 8th Generation) – Gray (10-pack) Part Number BQDD2LL/A	2	\$349.50	\$0.00	\$349.50	\$699.00
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Brenthaven Edge Folio III Case for iPad 10.2 inch (7th and 8th Generation) – Gray
Part Number: HNWE2LL/A
Quantity: 20

6	Brenthaven Edge Folio III Case for iPad 10.2 inch (7th and 8th Generation) – Gray Part Number HNWE2LL/A	5	\$49.95	\$15.00	\$34.95	\$174.75
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7	4-Year AppleCare+ for Schools – iPad 8th Gen. no service fee Part Number S7832LL/A	25	\$79.00	\$0.00	\$79.00	\$1,975.00
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Extended EDU List Price Total \$15,794.75

Total Discount \$205.00

Extended Discounted Price Subtotal \$15,589.75

– Additional Tax \$0.00

– Estimated Tax \$0.00

Extended Discounted Total Price* \$15,589.75

*In most cases Extended discounted Total price does not include Sales Tax

*If applicable, eWaste/Recycling Fees are included.
Standard shipping is complimentary

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 - For registration assistance, call 1.800.800.2775
- If you are unable to submit your order online, please send a copy of this Quote with your Purchase Order via email to institutionorders@apple.com. Be sure to reference the Apple Quote number on the PO to ensure expedited processing of your order.
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 - o CONTACT INFORMATION: NAME, PHONE NUMBER AND EMAIL
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- F. UNLESS SPECIFIED ABOVE, APPLE'S STANDARD SHIPPING IS INCLUDED IN THE TOTAL PRICE.

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