

Board of Education Regular Meeting
Monday, November 18, 2019 6:30 PM
District Office
508 Jefferson Ave.
Morrill, NE 69358

I. CALL TO ORDER FOR REGULAR MEETING

1. Pledge to the Flag
2. Roll Call
3. Notification of Open Meetings Law Posting
4. Recognition of Recording
5. Business Manager's Financial Report

II. CONSENT AGENDA

1. Approval of Agenda for November 18, 2019
2. Approval of Minutes of October 21, 2019 Board Meeting
3. Approval to Pay Claims and file financial reports
 - a. Working Monthly Budget
 - b. Monthly Budget of Receipts
 - c. Activity Accounts
 - d. County Treasurers' Reports
4. Business Manager's and Financial Reports
5. Joe's Valuation Clerical Error

III. RECOGNITION OF VISITORS

IV. REPORTS

1. Rauner & Associates Auditor's Report

2. 5th Grade's Living Wax Museum
 3. Guidance Website-Jessica Martin
 4. Curriculum/Ameri. Civics: Kaufman, Steiner, Burford
 5. Facilities/Transportation: Sherrod (Chairman), Watson, Steiner
 6. Finance/Negotiations: Hessler, Sherrod, Burford
 7. Safety Committee: Steiner, Kaufman
 8. Morrill School's Foundation: Watson, Kaufman
 9. Student Council-
 10. Activity Report
 11. Secondary Principal's Report
 12. Elementary Principal's Report
 13. Early Childhood & Superintendent's Report
- V. UNFINISHED BUSINESS
1. Discussion on SRO Job Description
 2. Update on acquiring bids for new commercial lawn mower
 3. Update and possibly approve new Early Childhood Staffing
- VI. NEW BUSINESS
1. Consider accepting donation and requests related to a \$25,000 Platte Valley Companies donation
 2. Discuss Superintendent evaluation process and timeline
 3. Discussion/possible approval for college classes through WNCC
 4. Review and Discuss Policy Section 500 Personnel and Policy 410.07
 5. Discuss possibly approve thank you honorarium for fall volunteer

VII. Next Regular Meeting Date

1. Regular Meeting **December 16, 2019** at 6:30 pm

VIII. ADJOURNMENT

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

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

**Monthly Finance Report to the Board
November 2019**

Reconciled Balances as of October 31, 2019		
	2018-19	2019-20
General	\$ 579,173.05	\$ 618,006.17
Cafeteria	\$ 725.58	\$ 11,392.06
Depreciation	\$ 55,252.85	\$ 157,547.41
Activity	\$ 70,624.84	\$ 72,180.59
QCPUF	\$ 134,051.06	\$ 167,452.91
Spec Building	\$ 100,380.68	\$ 60,643.36
Empl Benefit	\$ 11,532.50	\$ 9,708.38
FUNDS TOTAL	\$ 951,740.56	\$ 1,096,930.88

November GF Expenditures		
	2018-19	2019-20
GF Bills Payable	\$ 99,164.17	\$ 102,593.00
GF Payroll	\$ 387,059.89	\$ 420,016.86
	\$ 486,224.06	\$ 522,609.86
November Revenue		
Beginning Cash		\$ 618,006.17
State Aid		\$ 157,044.00
SPED		\$ -
Sioux County		\$ 1,989.62
Scottsbluff County		\$ 59,813.62
Title I/Medicaid		\$ 6,952.56
Early Childhood Revenue		\$ 9,358.60
Total Month Available		\$ 853,164.57

Year to Year Comparison		
GF Revenue	2018-19	2019-20
September	\$ 1,223,972.86	\$ 1,194,605.16
October	\$ 327,324.90	\$ 369,165.37
November	\$ 231,912.72	\$ -
December	\$ 235,002.02	\$ -
January	\$ 545,523.45	\$ -
February	\$ 467,198.49	\$ -
March	\$ 385,922.83	\$ -
April	\$ 449,727.66	\$ -
May	\$ 1,612,962.65	\$ -
June	\$ 405,543.28	\$ -
July	\$ 59,243.77	\$ -
August	\$ 66,441.33	\$ -
Running Total	\$ 6,010,775.96	\$ 1,563,770.53

November Cafeteria Expenditures		
	2018-19	2019-20
CF Bills Payable	\$ 5,313.09	\$ 6,369.12
CF Payroll	\$ 11,673.34	\$ 9,455.95
	\$ 16,986.43	\$ 15,825.07
November Revenue		
Beginning Cash		\$ 11,392.06
October Lunch Claim		\$ 16,516.14
		\$ -
Student lunch deposits		\$ 1,516.75
CACFP		\$ 855.60
		\$ 30,280.55

Year to Year Comparison		
GF Expenditures	2018-19	2019-20
September	\$ 569,242.35	\$ 669,050.35
October	\$ 503,878.30	\$ 551,904.96
November	\$ 486,224.06	\$ 522,609.86
December	\$ 468,530.03	\$ -
January	\$ 518,419.64	\$ -
February	\$ 448,139.22	\$ -
March	\$ 451,373.49	\$ -
April	\$ 449,944.42	\$ -
May	\$ 445,259.03	\$ -
June	\$ 461,582.68	\$ -
July	\$ 417,680.03	\$ -
August	\$ 407,683.54	\$ -
Running Total	\$ 5,627,956.79	\$ 1,743,565.17
Annual Budget	\$ 5,868,345.00	\$ 7,013,255.98
% of Budget Spent	27%	25%

2017-18 Early Childhood TOTALS		
Local Rev	\$99,749.10	
TEEOSA	\$174,000.00	Total Expenditures
Total Rev	\$273,749.10	\$263,280.87

2018-19 Early Childhood TOTALS		
Local Rev	\$152,140.90	
TEEOSA	\$390,000.00	Total Expenditures
Total Rev	\$542,140.90	\$296,117.66

Early Childhood Revenue Running Total	
Headstart payment	\$ 12,400.03
Preschool Parent Payment	\$ 11,572.49
Total Preschool	\$ 23,972.52
DayCare DHHS Subsidy	\$ 1,379.25
DayCare Parent Payments	\$ 3,358.51
Total Pride Cub Care	\$ 4,737.76
Total Early Childhood Revenue	\$ 28,710.28
19-20 TEEOSA FUNDING	\$ 495,000.00
Running Total Revenue for 19-20	\$ 28,710.28
Running total Expenditures so far 19-20	\$ 76,695.20

Detail Check Register

Checking Account: 09

HAZARDOUS MATERIALS

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191114	11/14/2019		Filing dues and fees	09 5000 810 0 000	200.00
20191114	11/14/2019		Redemption of Principal	09 5000 831 0 000	26,000.00
20191114	11/14/2019		Debt Service Interest	09 5000 832 0 000	2,048.50
20191114-0001	11/14/2019		Filing Dues and Fees	09 5000 810 0 000	350.00
20191114-0001	11/14/2019		Redemption of Principal	09 5000 831 0 000	48,000.00
20191114-0001	11/14/2019		Debt Service Interest	09 5000 832 0 000	35,358.75
20191114-0001	11/14/2019		Tax Credit Less	09 5000 832 0 000	(29,470.00)

Check Number: 1065

Check Type: Check

Check Date: 11/14/2019

Vendor: BOKFINANC

BOK Financial Corporate Trust

Check Total:

82,487.25

*Denotes Expensed Invoice Item

Checking Account ID: 09

Total without Voids:

82,487.25

Detail Check Register

Checking Account: 1

General Fund Checks

Check Number: 40248	Check Type: Check	Check Date: 11/14/2019	Vendor: AMAZON	Amazon Capital Services	Check Total:	2,555.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20191113	11/13/2019		Rubber Bands	01 1100 610 1 003	19.50	
20191113	11/13/2019		Dry erase ers	01 1100 610 1 003	72.81	
20191113	11/13/2019		Clamps	01 1100 610 2 001	59.97	
20191113	11/13/2019		Books for enrichment (HS)	01 1100 640 2 001	11.99	
20191113	11/13/2019		Equipment for Weight Room	01 1100 733 0 000	390.92	
20191113	11/13/2019		Supplies for Band	01 1100 733 0 000	153.74	
20191113	11/13/2019		Weight Room Equipment	01 1100 733 0 000	538.84	
20191113	11/13/2019		Ipad case and protector	01 1190 610 3 005	35.47	
20191113	11/13/2019		Construction Paper	01 1190 610 3 005	71.61	
20191113	11/13/2019		Clorox Wipes for Prek Room	01 1190 610 3 005	14.96	
20191113	11/13/2019		D batteries	01 1190 610 3 005	27.74	
20191113	11/13/2019		Toys for play ground	01 1190 610 3 005	19.99	
20191113	11/13/2019		Duck Peel N STick	01 1190 610 3 005	11.99	
20191113	11/13/2019		Sensory Items for ready room	01 1200 610 1 003	214.49	
20191113	11/13/2019		Chrome Book Charges	01 2230 610 0 000	96.82	
20191113	11/13/2019		Vaccum Heads Numatic Henry	01 2610 610 1 003	69.80	
20191113	11/13/2019		Film for Sun Control	01 2660 490 0 000	599.97	
20191113	11/13/2019		Camera for Lyman Bus	01 2710 610 0 000	89.99	
20191113	11/13/2019		SC Card and cord for Lyman Bus	01 2710 610 0 000	29.92	
20191113	11/13/2019		Out Side Door Handle for Chevy VAn	01 2710 732 0 000	25.18	
Check Number: 40249	Check Type: Check	Check Date: 11/14/2019	Vendor: APPTEGY	Apptegy	Check Total:	5,739.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
AR 2960	11/08/2019		Mobile App, Thrillshare (Website)	01 2310 350 0 000	5,739.00	
Check Number: 40250	Check Type: Check	Check Date: 11/14/2019	Vendor: ASCENTRAL	AS CENTRAL SERVICES -- ST OFNEBRASKA	Check Total:	229.32
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1182977-0003	10/01/2019		Distance Learning October 2019	01 1100 382 0 000	229.32	
Check Number: 40251	Check Type: Check	Check Date: 11/14/2019	Vendor: AWARUNLI	AWARDS UNLIMITED	Check Total:	65.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
476485	10/29/2019		JR High BB	01 2190 490 0 000	65.96	
Check Number: 40252	Check Type: Check	Check Date: 11/14/2019	Vendor: BESTWESTER	Best Western Plus North Platte	Check Total:	96.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
831	11/08/2019		Room for FB Bus Driver for Playoff	01 2190 580 0 000	96.00	
Check Number: 40253	Check Type: Check	Check Date: 11/14/2019	Vendor: BLACKHILLS	Black Hills Energy	Check Total:	1,256.91
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4915226993-0002	10/30/2019		Natural Gas charges for PreK	01 2610 621 3 005	135.68	
5029295697-0001	10/18/2019		Sped heat	01 1200 621 1 003	24.48	

Checking Account: 1

General Fund Checks

5029295697-0001	10/18/2019	Heat elementary	01 2610 621 1 003	465.23
5029295697-0001	10/18/2019	Heat HS	01 2610 621 2 001	260.77
5029295697-0001	10/18/2019	East side	01 2610 621 2 001	236.27
5029295697-0001	10/18/2019	HS Athletic facility	01 2610 621 2 001	134.48

Check Number: 40254 Check Type: Check Check Date: 11/14/2019 Vendor: BLUFSANI BLUFFS SANITARY SUPPLY Check Total: 1,477.08

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
384728-1	10/29/2019		Buckeye Sparkle- 12 CS	01 2610 610 3 005	79.99
384729-1	10/29/2019		Remaining Items fro PO 19-001-84	01 2610 610 1 003	79.99
386179	10/29/2019	19-001-102	T.T.-Mini Jumbo RLS-2/PL-12/CS	01 2610 610 1 003	197.50
386179	10/29/2019	19-001-102	Towel Roll Nat Pres 800 12/CS	01 2610 610 1 003	263.96
386179	10/29/2019	19-001-102	Symmetry foam hand wash green	01 2610 610 1 003	129.98
386179	10/29/2019	19-001-102	Pad-Doodlebug-Stripping Black-HiPro	01 2610 610 1 003	30.65
386179	10/29/2019	19-001-102	Liner-Clear 17x18-4 Gal-6	01 2610 610 1 003	30.45
386179	10/29/2019	19-001-102	Ship/Handlingl	01 2610 610 1 003	3.00
386180	10/29/2019	19-001-103	Buckeye-Eco32-Floor Clnr	01 2610 610 3 005	135.28
386180	10/29/2019	19-001-103	T.T.-Mini Umbo Rls - 2/OL-12/CS	01 2610 610 3 005	39.50
386180	10/29/2019	19-001-103	Towel-Roll Nat-Pres-800-12/CS	01 2610 610 3 005	65.99
386180	10/29/2019	19-001-103	Shipping/Handling	01 2610 610 3 005	3.00
386180-1	10/29/2019		SSS-Pheno Hosp Disin-EA	01 2610 610 3 005	73.37
386181	10/29/2019	19-001-104	T.T. - Mini Jumbo Rls	01 2610 610 2 001	118.50
386181	10/29/2019	19-001-104	Towel-Roll Nat-Pres-800	01 2610 610 2 001	197.97
386181	10/29/2019	19-001-104	Urnia Screen-Wave-Tea Lily	01 2610 610 2 001	24.95
386181	10/29/2019	19-001-104	shipping/handling	01 2610 610 2 001	3.00

Check Number: 40255 Check Type: Check Check Date: 11/14/2019 Vendor: CENTELEM CENTURYLINK (ELEM) Check Total: 204.45

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
314230519-0071	11/01/2019		Elem. Phone Charges	01 2510 610 0 000	204.45

Check Number: 40256 Check Type: Check Check Date: 11/14/2019 Vendor: CENTHIGH CENTURYLINK (JR&SR HIGH) Check Total: 616.65

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
314117981-0007	10/26/2019		Tele HS	01 2510 610 0 000	616.65

Check Number: 40257 Check Type: Check Check Date: 11/14/2019 Vendor: COGNIAINC COGNIA INC Check Total: 12,263.80

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
SCOTTSBLUFFB-1	11/14/2019		Eleot Observation Reports & Calibration	01 6310 580 0 000	12,263.80

Check Number: 40258 Check Type: Check Check Date: 11/14/2019 Vendor: CROSSROADS Crossroads Music Check Total: 311.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
045741	11/14/2019	19-001-86.2	French Horn Repair Elementary	01 1100 733 0 000	50.00
45133	11/14/2019	19-001-97	Repairs for Elem inst - 4 Flutes, 1Saxop	01 1100 733 0 000	201.00
45134	11/14/2019	19-001-98	Band Folders	01 1100 610 2 001	10.00
45741	11/14/2019		French Horn Repair Elementary	01 1100 733 0 000	50.00

Detail Check Register

Checking Account: 1

General Fund Checks

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
40259	Check	11/14/2019	DOCUSHRED	DOCU-SHRED	135.00
10050		10/29/2019		01 2510 340 0 000	135.00
40260	Check	11/14/2019	DOLLGENE	DOLLAR GENERAL REGIONS 410526	168.70
20191112		11/12/2019		01 1190 610 3 005	13.50
20191112		11/12/2019		01 1190 610 3 005	9.00
20191112		11/12/2019		01 2610 610 3 005	9.50
20191112		11/12/2019		01 2710 732 0 000	40.00
20191112		11/12/2019		01 2710 732 0 000	20.00
20191114		11/14/2019		01 1190 610 3 005	13.50
20191114		11/14/2019		01 1190 610 3 005	9.00
20191114		11/14/2019		01 2610 610 3 005	(15.30)
20191114		11/14/2019		01 2610 610 3 005	9.50
20191114		11/14/2019		01 2710 732 0 000	40.00
20191114		11/14/2019		01 2710 732 0 000	20.00
40261	Check	11/14/2019	ESU13	EDUCATIONAL SERVICE UNIT #13	18,666.12
20191114		11/14/2019		01 1100 320 1 003	500.00
20191114		11/14/2019		01 1100 320 1 003	300.00
20191114		11/14/2019		01 1100 320 1 003	40.00
20191114		11/14/2019		01 1100 320 1 003	40.00
20191114		11/14/2019		01 1100 320 2 001	40.00
20191114		11/14/2019		01 1100 320 2 001	60.00
20191114		11/14/2019		01 1100 320 2 001	60.00
20191114		11/14/2019		01 1100 382 0 000	1,772.28
20191114		11/14/2019		01 1200 591 0 000	351.87
20191114		11/14/2019		01 1200 591 1 003	5,334.55
20191114		11/14/2019		01 1200 591 2 001	4,749.91
20191114		11/14/2019		01 1291 591 3 005	4,785.29
20191114		11/14/2019		01 1292 591 3 005	532.22
20191114		11/14/2019		01 2410 580 1 003	40.00
20191114		11/14/2019		01 2410 580 2 001	60.00
40262	Check	11/14/2019	FLOWERDEN	Flower Den	123.00
20191108		11/08/2019		01 2190 490 0 000	123.00
40263	Check	11/14/2019	FLOYSALE	FLOYD'S TRUCK CENTER	1,211.84
R101021203:01		11/14/2019		01 2710 430 0 000	1,211.84

Checking Account: 1

General Fund Checks

Check Number	Check Type	Check Date	Vendor	Detail Description	Chart of Account Number	Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>		<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
40264	Check	11/14/2019	GBSGROBUSI	GBS GRO Business Solutions LLC		11.50
1970		11/14/2019		Name Plate Courtney Haskins	01 1100 610 2 001	11.50
40265	Check	11/14/2019	GREAMER	GREATAMERICA FINANCIAL SVCS.		1,975.00
25772651		11/14/2019		Old Copier Lease	01 1100 443 0 000	1,175.00
25834817-0001		10/01/2019		Lease for District Copiers	01 1100 443 0 000	800.00
40266	Check	11/14/2019	IDEALLINE	IDEAL LINEN SUPPLY		443.00
0987294		11/14/2019		Ideal linen Supplies	01 2610 610 0 000	88.60
0989928		11/14/2019		Custodial Supplies	01 2610 610 0 000	88.60
0992500		11/14/2019		Custodial Supplies	01 2610 610 0 000	88.60
0994791		11/14/2019		Custodial Supplies	01 2610 610 0 000	88.60
0997282		11/14/2019		custodial Supplies	01 2610 610 0 000	88.60
40267	Check	11/14/2019	JIRDONS	JIRDON AGRI CHEMICALS INC.		219.00
20191108		11/08/2019		New Spreader	01 2620 610 0 000	219.00
40268	Check	11/14/2019	JWPEPPSO	JW PEPPER & SON, INC		388.00
173671096		11/14/2019		HS music	01 1100 640 2 001	14.99
182168781		11/14/2019		Music for band	01 1100 640 2 001	39.14
183392675		11/14/2019		HS Band Music	01 1100 640 2 001	164.99
183892252		11/14/2019		Elementary Band music	01 1100 640 1 003	50.00
183933517		11/14/2019		Music for Choir	01 1100 640 2 001	26.39
183933772		11/14/2019		Choir Music	01 1100 640 2 001	56.00
186603845		11/14/2019		HS Band Music	01 1100 640 1 003	12.75
190953627		11/14/2019		Choir Music	01 1100 640 2 001	23.74
40269	Check	11/14/2019	LOUSPO	LOU'S SPORTING GOODS		879.77
AAX778344-AX01		11/08/2019		Dial down and varsity Chain for FB	01 2190 490 0 000	722.54
ATE743750-AX02		11/14/2019		VB Game Balls	01 2190 490 0 000	130.58
ATJ741470-AX02		11/08/2019		VB Books for 19-20 Season	01 2190 490 0 000	26.65
40270	Check	11/14/2019	LYRICS2LEA	Lyrics2learn		150.00
1137		11/12/2019		Classroom Subscription	01 1100 640 1 003	150.00
40271	Check	11/14/2019	MC	MASTER CARD		4,399.83

Checking Account: 1

General Fund Checks

20191113	11/13/2019	Food For Yeast Lab	01 1100 610 0 000	55.70
20191113	11/13/2019	Angel 101 Saprano Recorders	01 1100 610 1 003	62.86
20191113	11/13/2019	Prizes for Thumbs Thursday	01 1100 610 1 003	327.76
20191113	11/13/2019	Supplies for Family Friday	01 1100 610 1 003	74.49
20191113	11/13/2019	Food for HS Class	01 1100 610 2 001	105.02
20191113	11/13/2019	Food for HS Cooking	01 1100 610 2 001	116.20
20191113	11/13/2019	Veggie Cooking HS Class	01 1100 610 2 001	29.86
20191113	11/13/2019	Protein Cooking 8th Grade	01 1100 610 2 001	34.76
20191113	11/13/2019	Fabric Patterns for 8th Grade Sew Projec	01 1100 640 2 001	162.45
20191113	11/13/2019	Stage Light for HS Stage	01 1100 733 0 000	149.98
20191113	11/13/2019	Stage Light for HS Stage	01 1100 733 0 000	65.21
20191113	11/13/2019	Nebraska Music Education (Kenny Baines)	01 1100 810 0 000	120.00
20191113	11/13/2019	Panhandle Partnership	01 1190 320 3 005	610.00
20191113	11/13/2019	16 Students (PreK) Pumpkin Patch	01 1190 640 3 005	76.00
20191113	11/13/2019	Meeker Creative LLC	01 1190 640 3 005	387.00
20191113	11/13/2019	Tadpoles subscription	01 1190 734 3 005	49.50
20191113	11/13/2019	NMW Meals Julie	01 1200 580 2 001	8.08
20191113	11/13/2019	NMW Meals Julie	01 1200 580 2 001	11.47
20191113	11/13/2019	NMW Meals Julie	01 1200 580 2 001	12.73
20191113	11/13/2019	NMW Meals Julie	01 1200 580 2 001	15.60
20191113	11/13/2019	Barton Reading and Spelling	01 1200 640 1 003	63.88
20191113	11/13/2019	State Cross Country Meal	01 2190 580 0 000	41.94
20191113	11/13/2019	Postage	01 2211 580 0 000	3.90
20191113	11/13/2019	Admin Meal	01 2211 580 0 000	55.80
20191113	11/13/2019	Meal for infanite Campus Training	01 2510 580 0 000	28.77
20191113	11/13/2019	Past Due Balance	01 2510 890 0 000	964.45
20191113	11/13/2019	Switch for Popcorn Popper - Concessions	01 2620 733 1 003	54.99
20191113	11/13/2019	safety Summit Meals	01 2660 490 0 000	5.00
20191113	11/13/2019	safety Summit Meals	01 2660 490 0 000	11.99
20191113	11/13/2019	safety Summit Meals	01 2660 490 0 000	3.94
20191113	11/13/2019	Tires for Chevy 2002	01 2710 732 0 000	284.50
20191113	11/13/2019	Tires for Edge	01 2710 732 0 000	406.00

Check Number: 40272

Check Type: Check

Check Date: 11/14/2019

Vendor: MENARDS

Menards

Check Total:

1,702.33

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0094238	10/28/2019		Paint Supplies	01 2620 610 0 000	274.35
0094569	10/28/2019		Paint Supplies	01 2620 610 0 000	51.88
0095215	10/28/2019		Elem Paint Supplies	01 2620 610 1 003	83.25
0095572	10/28/2019		Elem Paint Supplies	01 2620 610 1 003	24.18
0095667	10/28/2019		Sprinkler Wire	01 2620 610 0 000	69.98
0095667	10/28/2019		HS Repair Supplies	01 2620 610 2 001	54.67
0095968	10/28/2019		Maintence Supplies	01 2620 610 0 000	100.42

Detail Check Register

Checking Account: 1

General Fund Checks

0096751	10/28/2019		Credit form returned items on 95968	01 2620 610 0 000	(24.85)
0096847	10/28/2019		Supplies District	01 1100 610 0 000	11.96
0096847	10/28/2019		PREK- Maintenance and Supplies	01 1190 610 3 005	48.95
0096847	10/28/2019		Dist Repair & Maint Grounds	01 2620 610 0 000	144.36
0097108	10/28/2019		Items to Fix Crows Nest	01 2190 720 0 000	561.58
0097607	10/28/2019		Fix fences at FB field	01 2620 610 0 000	244.35
0097608	10/28/2019		refund for return items 96847	01 1190 610 3 005	(29.98)
99595	11/14/2019		bolts for parking blocks	01 2620 610 0 000	72.39
99956	11/14/2019		Bus Supplies	01 2710 430 0 000	14.84
Check Number: 40273	Check Type: Check	Check Date: 11/14/2019	Vendor: MICROTELKE	Microtel Inn & Suites by Wyndham	Check Total: 448.78
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191114	11/14/2019		Tri-Sped Law rooms	01 1200 580 2 001	90.26
20191114	11/14/2019		Tri-Sped Law rooms	01 1200 580 2 001	90.26
20191114-0001	11/14/2019		Infinite Campus Training 10/23/19	01 2510 580 0 000	89.00
20191114-0001	11/14/2019		Infinite Campus Training 10/23/19	01 2510 580 0 000	89.00
20191114-0002	11/14/2019		Safety Conference	01 2660 490 0 000	90.26
Check Number: 40274	Check Type: Check	Check Date: 11/14/2019	Vendor: MOBIUSES	MOBIUS COMMUNICATIONS COMPANY	Check Total: 169.06
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191114	11/14/2019		Labor Call - added option to open door	01 2510 629 0 000	80.00
308-0014	10/30/2019		Phone Service	01 2510 629 0 000	89.06
Check Number: 40275	Check Type: Check	Check Date: 11/14/2019	Vendor: MORRCAFE	MORRILL CAFETERIA	Check Total: 32.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191112	11/12/2019		Meals for Vets during Veterns day	01 3300 610 0 000	32.00
Check Number: 40276	Check Type: Check	Check Date: 11/14/2019	Vendor: MORRHARD	MORRILL HARDWARE & BUILDING SUPPLIES	Check Total: 264.68
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191114	11/14/2019		Maintenance and Repair Supplies (Elem)	01 2620 610 1 003	190.55
20191114	11/14/2019		HS Shop Supplies	01 2620 610 2 001	70.33
20191114	11/14/2019		Bus Barn	01 2710 430 0 000	3.80
Check Number: 40277	Check Type: Check	Check Date: 11/14/2019	Vendor: MORRSUPP	MORRILL SUPPLY	Check Total: 394.38
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191114	11/14/2019		HS Shop Supplies	01 2620 610 2 001	79.83
20191114	11/14/2019		Credit from Previous invoice	01 2620 610 2 001	(85.55)
20191114	11/14/2019		Bus Barn	01 2710 430 0 000	373.72
20191114	11/14/2019		Parts for Impala	01 2710 732 0 000	26.38
Check Number: 40278	Check Type: Check	Check Date: 11/14/2019	Vendor: NCSA	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATOR	Check Total: 510.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>

Detail Check Register

Checking Account: 1

General Fund Checks

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
52367	11/14/2019		Sherwood attending School and Safety	01 2320 320 0 000	175.00
62250	11/14/2019		Active Dues -Sherwood	01 2320 810 0 000	335.00
Check Number: 40279 Check Type: Check Check Date: 11/14/2019 Vendor: PEARSONEDU PEARSON EDUCATION Check Total: 742.50					
91-2298031	11/14/2019	19-001-101	MathXL Student Access Kit(standalone)	01 1100 735 2 001	330.00
91-2298031	11/14/2019	19-001-101	MathXL Student Access Kit(25)	01 1100 735 2 001	412.50
Check Number: 40280 Check Type: Check Check Date: 11/14/2019 Vendor: VISA PLATTE VALLEY BANK VISA Check Total: 1,993.99					
20191112	11/12/2019		Elementary Supplies Credit	01 1100 610 1 003	(73.32)
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	188.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	188.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	188.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	188.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	207.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	207.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	207.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	207.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	207.60
20191112	11/12/2019		Air Line Tickets for Ron Clark	01 2211 580 0 000	207.60
20191112	11/12/2019		Subscription	01 2510 735 0 000	3.99
20191112	11/12/2019		Morrill Web Page Subscription	01 2510 735 0 000	9.98
20191112	11/12/2019		Morrill Web Page Subscription	01 2510 735 0 000	42.34
20191112	11/12/2019		Run Vin for Bus Registration	01 2710 732 0 000	11.00
Check Number: 40281 Check Type: Check Check Date: 11/14/2019 Vendor: REALGOOD REALLY GOOD STUFF Check Total: 67.98					
6991574	11/08/2019		19-20 School Year Elem Supplies	01 1100 610 1 003	67.98
Check Number: 40282 Check Type: Check Check Date: 11/14/2019 Vendor: ROCKYMOUNT Rocky Mountain Air Solutions Check Total: 50.50					
30096676	11/14/2019		Rented Supplies for Welding	01 1100 610 2 001	50.50
Check Number: 40283 Check Type: Check Check Date: 11/14/2019 Vendor: RONCLARKAC Ron Clark Academy Check Total: 5,223.75					
20191114	11/14/2019	19-002-01	Ron Clark Academy For New Teachers	01 6310 580 0 000	5,223.75
Check Number: 40284 Check Type: Check Check Date: 11/14/2019 Vendor: SCHOOLSPEC School Specialty, Inc Check Total: 4.09					
208124102713	11/14/2019		Brushes for Peacock	01 1100 610 2 001	4.09
Check Number: 40285 Check Type: Check Check Date: 11/14/2019 Vendor: SU Software Unlimited Check Total: 500.00					

Detail Check Register

Checking Account: 1		General Fund Checks				
1001351	11/12/2019		Fixed Asset Inventory - Annual Fee	01 2510 735 0 000	500.00	
Check Number: 40286	Check Type: Check	Check Date: 11/14/2019	Vendor: SPICSPAN	SPIC AND SPAN CLEANERS	Check Total:	880.90
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6152	11/14/2019	19-001-105	Winter Fertilizer	01 2620 610 0 000	508.50	
6152	11/14/2019	19-001-105	Ice Melt	01 2620 610 0 000	372.40	
Check Number: 40287	Check Type: Check	Check Date: 11/14/2019	Vendor: STERLINGWE	STERLING WEST	Check Total:	1,275.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5208	11/14/2019		Rubber Mulch for PREK	01 1190 733 3 005	1,275.00	
Check Number: 40288	Check Type: Check	Check Date: 11/14/2019	Vendor: TEAMFITZGR	TEAM FITZ GRAPHICS	Check Total:	45.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
47261	11/14/2019	19-001-107	Vinyl Record Board Update	01 2190 490 0 000	45.00	
Check Number: 40289	Check Type: Check	Check Date: 11/14/2019	Vendor: UNIVERSALA	Universal Athletic Service, Inc.	Check Total:	120.10
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
130-0013601-01	11/08/2019		Girls BB Coach Polos for 19-20	01 2190 490 0 000	120.10	
Check Number: 40290	Check Type: Check	Check Date: 11/14/2019	Vendor: VILLMORR	VILLAGE OF MORRILL	Check Total:	10,717.78
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
3-0027	11/01/2019		Utility charges for Early Childhood	01 2610 622 3 005	219.67	
3-0027	11/01/2019		Water/Sewer/GB	01 2610 629 3 005	179.15	
350-2-875-0027	11/01/2019		Sped electric elem	01 1200 622 1 003	130.61	
350-2-875-0027	11/01/2019		Secondary Sped Electric	01 1200 622 2 001	84.41	
350-2-875-0027	11/01/2019		Sped water elem	01 1200 629 1 003	271.23	
350-2-875-0027	11/01/2019		Secondary Sped Water/Sewer	01 1200 629 2 001	29.68	
350-2-875-0027	11/01/2019		Elementary electric	01 2610 622 1 003	5,153.55	
350-2-875-0027	11/01/2019		Secondary electric	01 2610 622 2 001	2,481.77	
350-2-875-0027	11/01/2019		Water/sewer/trash	01 2610 629 1 003	1,603.79	
350-2-875-0027	11/01/2019		Secondary water/sewer/trash	01 2610 629 2 001	563.92	
Check Number: 40291	Check Type: Check	Check Date: 11/14/2019	Vendor: VOICENEWS	Voice News	Check Total:	120.77
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
210709	11/14/2019		October 21 regular meeting	01 2510 350 0 000	120.77	
Check Number: 40292	Check Type: Check	Check Date: 11/14/2019	Vendor: WESTCO	WESTCO COOPERATIVE COMPANY	Check Total:	3,138.51
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
04288896	11/14/2019		Activities Gas	01 2190 626 0 000	1,211.85	
04288896	11/14/2019		Regular	01 2710 626 0 000	1,926.66	
Check Number: 40293	Check Type: Check	Check Date: 11/14/2019	Vendor: WNCC	WESTERN NEBRASKA COMMUNITY COLLEGE	Check Total:	5,467.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5602	11/08/2019		Elementary Spanish	01 1100 640 2 001	5,467.50	

Checking Account: 1

General Fund Checks

Check Number	Check Type	Check Date	Vendor	Vendor Name	Check Total
40294	Check	11/14/2019	WEX	WEX BANK	1,755.02
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191114	11/14/2019		Regular Gas & Oil	01 2710 626 0 000	1,659.16
20191114	11/14/2019		Sped Gas & Oil	01 2712 626 0 000	95.86
40295	Check	11/14/2019	WINSORLEAR	Winsor Learning, INC.	190.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
INV2393	11/14/2019	19-001-106	Items for Weimer	01 1100 640 1 003	190.30
40296	Check	11/14/2019	WPCI	WPCI - INCORP.	395.10
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0049233-IN	11/12/2019		Proscreen 10P School	01 2120 610 0 000	395.10
40297	Check	11/14/2019	WYOMINGCAM	Wyoming Camera Outfitters	1,699.99
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
09514	11/14/2019	19-001-93	EOS RP 24-105 STm Kit	01 1100 733 0 000	1,699.99
40298	Check	11/15/2019	BYTESCOMPU	Bytes Computer & Network Solutions,Inc.	6,237.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
CW26277	11/15/2019		Technical Support	01 2230 432 0 000	6,237.50
40299	Check	11/15/2019	CDI	CDI COMPUTER DEALERS INC.	3,187.86
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
764619	11/15/2019		10 Chrome Books	01 1100 734 0 000	3,187.86
40300	Check	11/15/2019	CONNPOIN	CONNECTING POINT	520.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2844	11/15/2019		Service Contract for November	01 1100 443 0 000	520.00
40301	Check	11/15/2019	SHERWOODJO	Joe Sherwood	16.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191115	11/15/2019		Reimbursement for Parking at Sped Confer	01 1200 580 1 003	16.00
40302	Check	11/15/2019	MANLCRAI	Craig Manley	83.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20191115	11/15/2019		Mileage for attending V1 Meeting Allianc	01 2190 626 0 000	83.50
40303	Check	11/15/2019	SIMMONS	SIMMONS OLSEN LAW FIRM PC	87.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
783127	11/15/2019		Atty Fees	01 2310 317 0 000	87.50
40304	Check	11/15/2019	TWINCITY	TWIN CITY ROOFING & SHEET METAL, INC	964.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1041-675624	11/15/2019		Remove flashing	01 2620 340 1 003	964.00

Checking Account: 1

General Fund Checks

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 102,593.00

Board of Education Regular Meeting

October 21, 2019 7:30 PM

District Office

508 Jefferson Ave.

Morrill, NE 69358

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

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

I. CALL TO ORDER FOR REGULAR MEETING

Dave Sherrod called the meeting to order at 7:31 pm

I.1. Pledge to the Flag

I.2. Roll Call

Jim Hessler was absent.

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Recording

No one stated they were recording the meeting.

I.5. Business Manager's Financial Report

II. CONSENT AGENDA

Approval for Consent Agenda.

Passed with a motion by Lisa Kaufman and a second by Mr. Dick Burford.

Yea: 5, Nay: 0, Absent: 1

II.1. Approval of Agenda for October 21, 2019

II.2. Approval of minutes of September 16, 2019 and October 14, 2019 Civics Committee Meeting

II.3. Approval to Pay Claims and file financial reports

II.3.a. Working Monthly Budget

II.3.b. Monthly Budget of Receipts

II.3.c. Activity Accounts

II.3.d. County Treasurers' Reports

III. RECOGNITION OF VISITORS

IV. REPORTS

IV.1. Curriculum/American Civics: Kaufman (Chairman), Steiner, Burford

IV.2. Facilities/Transportation: Sherrod (Chairman), Watson, Steiner

IV.3. Finance/Negotiations: Hessler, Sherrod, Burford

IV.4. Safety Committee: Steiner, Kaufman

IV.5. Morrill School's Foundation: Watson, Kaufman

Bill Watson stated that he is trying to set up a meeting for the Morrill School's Foundation.

IV.6. Student Council Report

Starting to plan the Veteran's Day program. Thank you for the parking blocks. Shop class will be installing them this week.

IV.7. Activity Report

Congratulations to Jayden Harvey and Paityn Homan for qualifying for State Cross Country!

IV.8. Secondary Principal's Report

IV.9. Elementary Principal's Report

IV.10. Superintendent's Report

V. OLD BUSINESS

V.1. Discussion on SRO agreement with Village of Morrill and next steps

Defining the SRO job description.

NEW BUSINESS

V.2. Presentation by student group desiring to start Junior High Cheerleading

Kinzley Hess and Macie Sprague presented to the school board and administration regarding Junior High Cheerleading.

V.3. Consider recognizing the Morrill Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff for the 2021-22 contract year.

Motion to approve the recognition of the Morrill Education Association as the bargaining agent for the district's non-supervisory certificate staff for the 2020-21 contract year. Passed with a motion by Lisa Kaufman and a second by Art Steiner.

Yea: 5, Nay: 0, Absent: 1

VI.3.

1. NASB update for Board Meetings

- a. Possible action to appoint a Delegate Assembly Representative
- b. Finalization of board member plans to attend State Conference November 20-22
- c. Review of annual safety inspection by Alicap
- d. Review of Statewide Assessment Results

e. Discuss Assessment Results implication to School Improvement Goals

Motion to appoint a Delegate Assembly Representative as Bill Watson and Lisa Kaufman as the alternate representative.

Passed with a motion by Art Steiner and a second by Mr. Dick Burford.

Yea: 5, Nay: 0, Absent: 1

Bill Watson is our Delegate Assembly Representative.

Finalization of State Conference in November.

5 rooms are reserved.

VI.4. Update on acquiring bids for new commercial lawn mower

This discussion was tabled by the board. Waiting for bids.

VI.5. Consider/possibly approve a partnership with BSA Exploring for Ignition

Motion to approve a partnership with BSA Exploring for Ignition Passed with a motion by Art Steiner and a second by Mr. Dick Burford.

Yea: 5, Nay: 0, Absent: 1

VI.6. Consider advertising now for infant room teacher to begin January 2020

Motion to advertise for a certified early childhood teacher. Passed with a motion by Art Steiner and a second by Lisa Kaufman.

Yea: 5, Nay: 0, Absent: 1

VI.7. Review and Discuss Policy Section 400 Personnel

Motion to approve the review and amendments as proposed with the exception of 410.07 which needs further review. Passed with a motion by Mr. Dick Burford and a second by Lisa Kaufman.

Yea: 5, Nay: 0, Absent: 1

Policy 410.07 needs further research and review.

VI. Next Regular Meeting Date

VI.1. Regular Meeting **November 18, 2019** at 6:30 pm

VII. ADJOURNMENT

Meeting was adjourned at 9:53 pm

VII.1. Except for an emergency, this agenda shall not be altered later than twenty-four hours before scheduled commencement of the meeting. The Board will attempt to adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to take action on any of the items listed. The agenda is kept continuously current and can be viewed in the district office.

Executive Session {84-1410}: These are the reasons for an executive session: strategy sessions for collective bargaining, real estate purchases, pending litigation, deployment of security personnel or devices, investigative proceedings regarding allegations of criminal misconduct and evaluation of the job performance of a personnel when necessary to prevent needless injury to the reputation of a person and if

such person has not requested a public body. The motion must state the specific reason listed above and include the phrase "and will be limited to the discussion of _____."

Fund Number 01 GENERAL FUND Amazon Capital Services 4,163.11 AS CENTRAL SERVICES -- ST OF NEBRASKA 229.32 Baymont of Lincoln 552.00 Black Hills Energy 766.19 BLUFFS SANITARY SUPPLY Sanitary Supplies 738.89 BouncyBand 159.91 Bytes Computer & Network Solutions, Inc. 6,290.99 CDI COMPUTER DEALERS INC. 31,400.00 CENTURYLINK (ELEM) 201.35 CENTURYLINK (JR&SR HIGH) 616.65 COMPUTER INFORMATION CONCEPTS 6,790.00 CONNECTING POINT 520.00 CORNHUSKER MARRIOTT 216.00 Crossroads Music 2,529.32 DEMCO 975.35 EDUCATIONAL SERVICE UNIT #13 18,418.24 GBS GRO Business Solutions LLC 242.50 GREATAMERICA FINANCIAL SVCS. 1,975.00 HORSE CREEK TIRE INC. 374.30 IDEAL LINEN SUPPLY 974.60 Jerry's Sheet Metal Heating & Cooling, Inc. 2,760.00 KSB School Law 660.50 Logoz LLC 600.00 MASTER CARD 10,664.60 Maynard M. Wells 35.62 Menards 16.27 MIDAMERICA BOOKS 327.03 MOBIUS COMMUNICATIONS COMPANY 89.06 MORRILL HARDWARE & BUILDING SUPPLIES 734.66 MORRILL ROTARY CLUB 271.00 MORRILL SUPPLY -- SCOTTSBLUFF 149.81 NEBRASKA SAFETY CENTER PUPIL TRANSPORTAT 450.00 ONE SOURCE - THE BACKGROUND CHECK COMPAN 119.00 Panhandle Athletic Conference 650.00 PAYK12 77.50 Pro Overhead Door Division 223.80 Quality Inn 376.00 QUICK CARE MEDICAL SERVICES 375.00 Quill Corporation 982.29 RENAISSANCE LEARNING, INC. 2,200.00 Rocky Mountain Air Solutions 51.85 School Fix Catalog 184.51 School Specialty, Inc 446.87 SIMMONS OLSEN LAW FIRM PC 612.50 Software Unlimited 50.00 State Fire Marshal Office 120.00 Teachers Pay Teachers 27.99 Traffic Safety Store 1,040.54 Tri-State Regional Special Education Law Conference 810.00 Universal Athletic Service, Inc. 2,323.50 VILLAGE OF MORRILL 13,939.63 Voice News 598.61 WESTCO COOPERATIVE COMPANY 3,148.48 WEX BANK 1,227.71 Morrill Public Schools
Page: 1 10/28/2019 09:25 AM Board Report - Newspaper User ID: SRODRIGUEZ Vendor Name Vendor Description Amount WPCI - INCORP. 395.10 Fund Number 01 124,873.15

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 1
01	GENERAL FUND						
1100	REGULAR INSTRUCTIONAL PROGRAMS						
01 1100 111 1 003	Instructional Salaries Elem	350,000.00	97,637.40	440,000.00	55,618.36	87.36	
01 1100 111 2 001	Instructional Salaries Sec	635,000.00	149,705.85	550,000.00	114,464.28	79.19	
01 1100 111 4 000	Regular Flat Salaries	87,000.00	21,600.00	80,000.00	14,000.00	82.50	
01 1100 123 1 003	Elementary Substitute Teachers	25,000.00	3,610.00	15,000.00	2,377.50	84.15	
01 1100 123 2 001	Highschool Substitute Teachers	20,000.00	13,253.71	15,000.00	3,067.50	79.55	
01 1100 150 1 003	Instructional Aide -Sub Para Elementary	5,000.00	1,815.30	3,000.00	618.80	79.37	
01 1100 150 2 001	Instructional Aide - Sub Para Highschool	0.00	0.00	500.00	0.00	100.00	
01 1100 151 1 003	STIPENDS -- ELEM XTRA DAYS	0.00	3,960.00	5,000.00	1,102.50	77.95	
01 1100 151 2 001	STIPENDS - SEC XTRA DAYS	0.00	440.00	4,500.00	0.00	100.00	
01 1100 210 1 003	Benefit Package - Elementary	110,000.00	20,304.14	118,000.00	13,905.64	88.22	
01 1100 210 2 001	Benefit Package - Secondary	155,000.00	40,357.95	150,500.00	23,763.62	84.21	
01 1100 220 1 003	Social Security - Elementary	26,000.00	8,876.71	37,000.00	5,383.86	85.45	
01 1100 220 2 001	Social Security Secondary	48,500.00	14,239.44	51,000.00	10,116.01	80.16	
01 1100 220 4 000	SOCIAL SECURITY-FLAT	0.00	1,644.96	6,500.00	1,066.36	83.59	
01 1100 230 1 003	Retirement - Elementary	25,000.00	10,154.75	51,000.00	7,216.57	85.85	
01 1100 230 2 001	Retirement - Secondary	65,500.00	14,864.83	66,000.00	14,069.07	78.68	
01 1100 230 4 000	RETIREMENT-FLAT	0.00	2,133.60	6,200.00	1,382.88	77.70	
01 1100 237 0 000	RETIREMENT ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	
01 1100 270 0 000	Workman's Comp-District	40,000.00	0.00	40,000.00	40,000.00	0.00	
01 1100 290 1 003	OTHER BENEFITS	0.00	0.00	0.00	1,750.00	0.00	
01 1100 290 2 001	OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 1100 320 1 003	Prof Dev- Elementary	3,000.00	160.00	3,000.00	1,140.00	62.00	
01 1100 320 2 001	Professional Dev - Secondary	3,000.00	0.00	1,500.00	220.00	85.33	
01 1100 340 1 003	Repairs/Maint Computers Elem	2,000.00	485.99	1,000.00	0.00	100.00	
01 1100 340 2 001	Repairs/Maint Computers- Second	2,000.00	0.00	1,000.00	0.00	100.00	
01 1100 382 0 000	DISTANCE ED & TELECOMMUNICATIONS	30,000.00	2,851.52	28,000.00	6,022.80	78.49	
01 1100 443 0 000	Copier-Lease District	28,000.00	5,790.22	24,000.00	8,122.50	66.16	
01 1100 580 0 000	STF DEV/TRAVEL	1,000.00	460.96	1,000.00	430.24	56.98	
01 1100 610 0 000	SUPPLIES DISTRICT	3,000.00	16,397.58	20,000.00	242.75	98.29	
01 1100 610 1	SUPPLIES-- ELEM	20,000.00	10,334.38	20,000.00	11,726.94	27.78	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 2
003							
01 1100 610 2 001	SUPPLIES--SECOND	13,000.00	6,692.88	25,000.00	17,600.35	27.45	
01 1100 640 1 003	ELEM CURRICULUM /PERIODICALS	60,500.00	57,182.74	70,000.00	9,312.74	86.47	
01 1100 640 2 001	Second Curriculum/PERIODICALS	15,500.00	2,704.25	60,000.00	62,384.97	(4.66)	
01 1100 733 0 000	Equipment District	5,000.00	2,557.79	10,000.00	3,791.18	62.09	
01 1100 734 0 000	COMPUTER HARDWARE DISTRICT	44,000.00	48,768.09	50,000.00	46,636.94	6.73	
01 1100 734 2 001	COMPUTER HARDWARE SEC	0.00	0.00	0.00	0.00	0.00	
01 1100 735 0 000	COMPUTER SOFTWARE	20,000.00	13,686.98	25,000.00	0.00	100.00	
01 1100 735 1 003	ELEM-COMPUTER SOFTWARE	12,000.00	3,084.80	15,000.00	10,352.52	27.32	
01 1100 735 2 001	SECOND-COMPUTER SOFTWARE	5,000.00	1,070.83	5,000.00	8,778.67	(75.57)	
01 1100 810 0 000	DUES AND FEES	1,000.00	229.00	2,000.00	424.00	78.80	
1100	REGULAR INSTRUCTIONAL PROGRAMS	Total	1,860,000.00	577,056.65	2,000,700.00	497,089.55	74.93
1125	FLEX SPENDING						
01 1125 111 0 000	FLEX REGULAR SALARIES	12,000.00	0.00	14,500.00	0.00	100.00	
01 1125 150 0 000	FLEX OTHER STAFF SALARIES	4,500.00	0.00	5,000.00	0.00	100.00	
01 1125 220 0 000	FLEX SOCIAL SECURITY	1,500.00	0.00	1,000.00	0.00	100.00	
01 1125 230 0 000	RETIREMENT	2,000.00	0.00	1,200.00	0.00	100.00	
01 1125 610 0 000	FLEX SUPPLIES	2,500.00	0.00	300.00	0.00	100.00	
1125	FLEX SPENDING	Total	22,500.00	0.00	22,000.00	0.00	100.00
1150	LIMITED ENGLISH PROF PROGRAMS						
01 1150 111 1 003	LEP INSTRUCTIONAL SALARIES ELEM	56,500.00	16,848.00	70,824.00	11,804.00	83.33	
01 1150 210 1 003	LEP BENEFIT PACKAGE - ELEM	3,200.00	951.81	4,020.00	333.21	91.71	
01 1150 220 1 003	LEP FICA/MEDICARE - ELEM	6,000.00	1,213.32	6,200.00	850.22	86.29	
01 1150 230 1 003	LEP RETIREMENT - ELEM	7,000.00	1,664.22	8,100.00	1,499.19	81.49	
1150	LIMITED ENGLISH PROF PROGRAMS	Total	72,700.00	20,677.35	89,144.00	14,486.62	83.75
1160	PROVERTY PROGRAMS						
01 1160 111 1 003	POVERTY INSTR. SALARIES - ELEM	290,000.00	93,231.00	390,000.00	64,241.02	83.53	
01 1160 111 4 000	REGULAR SALARIES-FLAT	79,100.00	0.00	0.00	0.00	0.00	
01 1160 210 1 003	POVERTY BENEFIT PKG - ELEM	11,500.00	26,314.06	105,000.00	11,778.22	88.78	
01 1160 220 1 003	POVERTY FICA/MEDICARE - ELEM	29,000.00	8,273.23	35,500.00	5,090.57	85.66	
01 1160 230 1 003	POVERTY RETIREMENT - ELEM	22,000.00	9,209.14	46,200.00	7,678.45	83.38	
01 1160 230 4 000	RETIREMENT-FLAT	0.00	0.00	0.00	0.00	0.00	
1160	PROVERTY PROGRAMS	Total	431,600.00	137,027.43	576,700.00	88,788.26	84.60
1190	EARLY CHILDHOOD ED PROGRAMS						
01 1190 111 3 005	INSTRUCTIONAL PRE-K	34,000.00	4,414.50	73,000.00	14,640.12	79.95	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 3
01 1190 112 3 005	Preschool Instructional Aides	7,000.00	1,214.45	140,000.00	11,432.04	91.83	
01 1190 141 3 005	Provisional Teacher	95,000.00	29,055.94	70,500.00	14,654.60	79.21	
01 1190 150 3 005	Preschool Building Coordinator	105,000.00	22,444.75	30,000.00	15,311.14	48.96	
01 1190 210 3 005	BENEFITS -- PRE-K	20,000.00	2,542.85	30,000.00	2,649.68	91.17	
01 1190 220 3 005	FICA/MED -- PRE-K	18,000.00	4,453.28	20,000.00	4,237.41	78.81	
01 1190 230 3 005	RETIREMENT -- PRE-K	20,000.00	5,077.35	20,000.00	5,801.08	70.99	
01 1190 320 3 005	PROF DEV	1,500.00	105.00	2,000.00	1,467.73	26.61	
01 1190 580 3 005	STF DEV/TRAVEL -- PRE-K	500.00	0.00	1,000.00	44.49	95.55	
01 1190 610 3 005	SUPPLIES -- PRE-K	10,000.00	1,508.54	8,000.00	1,124.36	83.92	
01 1190 630 3 005	SNACKS--PRE K	500.00	44.99	2,000.00	0.00	100.00	
01 1190 640 3 005	CURRICULUM-PREK	3,800.00	2,108.75	3,500.00	463.00	86.77	
01 1190 733 3 005	EQUIPMENT-PRE K	2,500.00	1,989.75	3,500.00	2,495.80	28.69	
01 1190 734 3 005	Pre-K Computer Software	5,000.00	0.00	1,500.00	1,373.75	(74.92)	
01 1190 735 3 005	PRE K-COMPUTER SOFTWARE	6,000.00	0.00	1,500.00	0.00	100.00	
01 1190 810 3 005	DUES AND FEES-PRE K	500.00	50.00	1,000.00	0.00	100.00	
1190	EARLY CHILDHOOD ED PROGRAMS	Total	329,300.00	75,010.15	407,500.00	75,695.20	81.08
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS						
01 1200 111 1 003	Sped Sal Elem	38,500.00	9,558.00	40,200.00	6,796.50	83.09	
01 1200 111 2 001	Sped Sal Sec	0.00	0.00	60,100.00	0.00	100.00	
01 1200 111 3 005	Sped Sal Preschool	0.00	5,827.02	40,200.00	8,446.50	78.99	
01 1200 112 1 003	Sped Elem Aides	76,000.00	18,435.17	84,200.00	11,484.41	86.36	
01 1200 112 2 001	Sped Sec Aides	66,500.00	18,109.42	71,000.00	12,955.16	81.75	
01 1200 150 3 005	Sped Preschool Aides	50,000.00	16,312.52	0.00	1,959.24	0.00	
01 1200 210 1 003	Sped Bene Elem	13,500.00	3,766.35	14,600.00	2,145.03	85.31	
01 1200 210 2 001	Sped Bene Sec	11,300.00	3,578.88	18,800.00	566.47	96.99	
01 1200 210 3 005	Sped Bene Prek	0.00	0.00	10,500.00	0.00	100.00	
01 1200 220 1 003	Soc Sec	9,000.00	2,274.48	10,400.00	1,479.19	85.78	
01 1200 220 2 001	SOCIAL SECURITY	5,000.00	1,523.90	11,000.00	985.55	91.04	
01 1200 220 3 005	SOCIAL SECURITY	5,000.00	1,670.15	4,600.00	786.50	82.90	
01 1200 230 1 003	Sped Retire Elem	10,000.00	2,765.10	13,500.00	2,131.79	84.21	
01 1200 230 2 001	Sped Retire Sec	7,000.00	1,788.80	14,000.00	1,728.77	87.65	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 4
01 1200 230 3 005	RETIREMENT	6,500.00	2,047.37	6,000.00	854.99	85.75	
01 1200 270 1 003	Sped Workmns Elem	4,500.00	0.00	4,500.00	4,500.00	0.00	
01 1200 270 2 001	Sped Workmns Sec	4,500.00	0.00	4,500.00	4,500.00	0.00	
01 1200 320 1 003	Other Prof & Tech Services	500.00	0.00	2,500.00	0.00	100.00	
01 1200 338 1 003	REPAIRS AND MAINTENANCE	2,000.00	0.00	2,000.00	0.00	100.00	
01 1200 340 1 003	OTHER CONTRACTED OR SECURED SERVICES	0.00	0.00	2,500.00	0.00	100.00	
01 1200 382 0 000	DISTANCE EDUCATION AND TELECOMMUNICATION	4,800.00	1,790.28	3,000.00	0.00	100.00	
01 1200 520 0 000	Liability Insurance	0.00	0.00	0.00	0.00	0.00	
01 1200 561 2 001	HS Sped TUIT PD OTHER DIST	0.00	0.00	5,000.00	0.00	100.00	
01 1200 561 3 005	TUIT PD OTHER DIST	5,000.00	0.00	2,500.00	0.00	100.00	
01 1200 580 1 003	SPED--STF DEV--ELEM	750.00	300.00	1,500.00	416.00	72.27	
01 1200 580 2 001	SPED--STF DEV--SEC	750.00	81.90	1,500.00	907.75	39.48	
01 1200 591 0 000	Contr Serv Sped	60,000.00	13,675.43	60,000.00	4,964.46	91.73	
01 1200 591 1 003	SPED ELEM CONTRACT SERVICES	44,000.00	26,721.68	44,000.00	9,952.01	77.38	
01 1200 591 2 001	2nd SPED CONTRACT SERVICES	40,000.00	7,187.50	40,000.00	10,431.63	73.92	
01 1200 610 1 003	Elem Sped Suppl	600.00	239.23	800.00	431.07	46.12	
01 1200 610 2 001	Sec Sped Suppl	500.00	0.00	600.00	149.99	75.00	
01 1200 610 3 005	Pre K SUPPLIES	500.00	0.00	500.00	44.39	91.12	
01 1200 621 1 003	HEAT	800.00	73.82	800.00	53.87	93.27	
01 1200 621 2 003	HEAT	650.00	0.00	650.00	0.00	100.00	
01 1200 621 3 005	HEAT	150.00	0.00	150.00	0.00	100.00	
01 1200 622 1 003	ELECTRICITY	3,250.00	890.34	3,300.00	828.40	74.90	
01 1200 622 2 001	ELECTRICITY	2,000.00	186.89	2,100.00	371.06	82.33	
01 1200 622 3 005	ELECTRICITY	150.00	0.00	600.00	0.00	100.00	
01 1200 629 1 003	WATER AND SEWER	800.00	317.42	1,000.00	528.85	47.12	
01 1200 629 2 001	WATER AND SEWER	350.00	28.47	350.00	88.12	74.82	
01 1200 629 3 005	WATER AND SEWER	100.00	0.00	100.00	0.00	100.00	
01 1200 640 1 003	ELEM SPED CURRICULUM	800.00	0.00	800.00	63.88	92.02	
01 1200 640 2 001	Sec Sped Curriculum	700.00	208.78	700.00	0.00	100.00	
01 1200 734 0 000	SPED COMPUTER HARDWARE	500.00	0.00	500.00	0.00	100.00	
01 1200 810 0 000	Sped Fees	1,200.00	0.00	500.00	0.00	100.00	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 5
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	Total	478,150.00	139,358.90	586,050.00	90,551.58	84.55
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU						
01 1291 591 3 005	Sped Age 3-5 Contract Services	16,000.00	8,624.17	16,000.00	5,882.53	63.23	
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU	Total	16,000.00	8,624.17	16,000.00	5,882.53	63.23
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM						
01 1292 591 3 005	0-2 Sped Contracted Services	9,500.00	4,670.03	8,000.00	1,711.55	78.61	
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM	Total	9,500.00	4,670.03	8,000.00	1,711.55	78.61
2120	GUIDANCE SERVICES						
01 2120 116 1 003	Guidance/LMHP Counselor Salary	45,000.00	11,608.26	74,000.00	14,755.94	80.06	
01 2120 116 2 001	Guidance Counselor Secondary	9,000.00	2,545.82	40,000.00	4,201.02	89.50	
01 2120 210 0 000	GUIDANCE BENEFITS	15,200.00	1,965.83	24,500.00	1,750.00	92.86	
01 2120 210 1 003	Benefits	0.00	0.00	0.00	108.31	0.00	
01 2120 210 2 001	Benefits	0.00	0.00	0.00	108.31	0.00	
01 2120 220 0 000	GUIDANCE FICA/MEDICARE	4,300.00	930.93	9,900.00	133.88	98.65	
01 2120 220 1 003	Social Security	0.00	0.00	0.00	1,030.42	0.00	
01 2120 220 2 001	Social Security	0.00	0.00	0.00	267.52	0.00	
01 2120 230 0 000	GUIDANCE RETIREMENT	5,500.00	1,398.10	12,900.00	0.00	100.00	
01 2120 230 1 003	Retirement	0.00	0.00	0.00	1,565.89	0.00	
01 2120 230 2 001	Retirement	0.00	0.00	0.00	523.27	0.00	
01 2120 320 0 000	PROF DEV	500.00	0.00	0.00	0.00	0.00	
01 2120 580 0 000	Guid-Prof Dev	500.00	0.00	0.00	0.00	0.00	
01 2120 580 1 003	GUIDANCE PROF-DEVELOPMENT	0.00	0.00	600.00	41.50	93.08	
01 2120 580 2 001	GUIDANCE PROF Development	0.00	0.00	600.00	1,534.25	(155.71)	
01 2120 610 0 000	GUIDEANCE-OTHER SUPPLIES AND MATERIALS	8,500.00	1,025.44	15,000.00	5,140.86	64.84	
01 2120 735 0 000	GUIDANCE-COMPUTER SOFTWARE	0.00	629.99	500.00	6,790.00	(1,258.00)	
01 2120 810 0 000	DUES AND FEES	500.00	0.00	750.00	0.00	100.00	
01 2120 890 0 000	Guid-Other misc expenses	500.00	0.00	500.00	0.00	100.00	
2120	GUIDANCE SERVICES	Total	89,500.00	20,104.37	179,250.00	37,951.17	78.75
2130	HEALTH SERVICES						
01 2130 116 0 000	Salary Nurse	0.00	0.00	49,500.00	8,250.00	83.33	
01 2130 150 1 003	Nurse Salary Aide	45,000.00	11,250.00	9,750.00	2,700.75	72.30	
01 2130 210 0 000	Nurse-Benefits	15,200.00	2,825.01	10,500.00	1,750.00	83.33	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 6
000							
01 2130 220 0 000	Social Security	4,400.00	1,074.03	4,550.00	763.18	83.23	
01 2130 220 1 003	GROUP INSURANCE	0.00	0.00	0.00	206.61	0.00	
01 2130 220 2 001	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
01 2130 230 0 000	Retirement Nurse	4,500.00	1,111.26	5,900.00	814.92	86.19	
01 2130 230 1 003	SOCIAL SECURITY	0.00	0.00	0.00	266.77	0.00	
01 2130 230 2 001	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 2130 580 0 000	Prof Dev Nurse	350.00	0.00	400.00	0.00	100.00	
01 2130 610 0 000	Supplies Nurse	2,000.00	436.47	2,000.00	29.98	94.61	
01 2130 810 0 000	DUES AND FEES	300.00	0.00	300.00	0.00	100.00	
01 2130 890 0 000	Other Nurse	0.00	0.00	1,000.00	0.00	100.00	
2130 HEALTH SERVICES	Total	71,750.00	16,696.77	83,900.00	14,782.21	82.29	
2190 OTHER PUPIL SUPPORT SERVICES							
01 2190 112 0 000	ACTIVITY BUS DRIVER	0.00	2,640.07	7,000.00	1,597.75	77.18	
01 2190 150 0 000	Non Instructional staff salaries/A/D	40,500.00	3,886.15	30,000.00	4,237.26	85.88	
01 2190 151 0 000	REGULAR SALARIES-ACTIVITY	118,000.00	35,934.38	151,215.00	28,589.21	81.09	
01 2190 210 0 000	Insurance	0.00	1,110.80	5,500.00	924.67	83.19	
01 2190 220 0 000	Social Security/Med-- ACTIVITY BUS	13,000.00	3,494.34	15,000.00	2,936.35	80.42	
01 2190 230 0 000	RETIREMENT -- ACTIVITY BUS	13,500.00	3,898.10	17,000.00	4,116.56	75.78	
01 2190 320 0 000	EXTRA DUTY -- NON-STAFF	13,000.00	5,184.00	16,500.00	5,184.00	68.58	
01 2190 340 0 000	ATHLETIC TRAINER SERVICES-ACTIV	2,000.00	0.00	2,000.00	1,512.50	24.38	
01 2190 490 0 000	Activity Supplies Purchases Athletics	23,000.00	4,059.03	24,500.00	5,814.76	76.27	
01 2190 580 0 000	Activities -- Travel Expenses	7,500.00	0.00	15,000.00	213.90	98.57	
01 2190 626 0 000	Activities -- Gas & Oil	8,000.00	1,419.68	9,000.00	2,370.41	73.66	
01 2190 720 0 000	TRACK/FB FIELD--SITE IMPROVEMENTS	10,000.00	5,641.50	12,000.00	4,958.56	58.68	
01 2190 890 0 000	DUES/FEES -- ACTIVITIES	3,000.00	755.32	4,000.00	1,450.00	63.75	
2190 OTHER PUPIL SUPPORT SERVICES	Total	251,500.00	68,023.37	308,715.00	63,905.93	79.30	
2211 SCHOOL IMPROVEMENT							
01 2211 580 0 000	SCH IMP: TRAVEL EXPENSES	10,000.00	0.00	2,500.00	2,059.70	17.61	
01 2211 890 0 000	SCH IMP: ACCREDITATION EXP	5,000.00	0.00	20,000.00	0.00	100.00	
2211 SCHOOL IMPROVEMENT	Total	15,000.00	0.00	22,500.00	2,059.70	90.85	
2212 INST STAFF TRNG AND CURR DEV							
01 2212 320 0 000	PROFESSIONAL SERVICES	0.00	0.00	15,000.00	0.00	100.00	
01 2212 580 0 000	TRAVEL EXPENSE AND MILEAGE	25,000.00	0.00	20,000.00	0.00	100.00	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 7
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2212	INST STAFF TRNG AND CURR DEV	Total	25,000.00	0.00	35,000.00	0.00	100.00
2220	2220						
01 2220 111 0 000	Salary Librarian	38,500.00	9,558.00	40,200.00	6,696.50	83.34	
01 2220 112 0 000	Substitute or Temporary Salaries	500.00	0.00	500.00	1,656.60	(231.32)	
01 2220 112 1 003	Elem Library Paraprofessional	0.00	0.00	16,500.00	2,213.48	86.58	
01 2220 210 0 000	Benefit Library	15,500.00	3,739.19	14,700.00	1,750.00	88.10	
01 2220 220 0 000	Fica Librarian	3,900.00	793.02	4,400.00	772.89	82.43	
01 2220 220 1 003	Elem Library Paraprofessional	0.00	0.00	0.00	169.34	0.00	
01 2220 230 0 000	Retire Library	3,900.00	944.12	5,700.00	699.37	87.73	
01 2220 230 1 003	RETIREMENT	0.00	0.00	0.00	36.56	0.00	
01 2220 580 0 000	Library-Travel expense and mileage	200.00	0.00	200.00	0.00	100.00	
01 2220 610 1 003	Elem Library Supplies	1,200.00	2,365.36	1,500.00	426.05	71.60	
01 2220 610 2 001	Sec Library Supplies	800.00	508.23	1,000.00	1,111.60	(11.16)	
01 2220 640 1 003	Library Books Elem	1,200.00	1,278.57	2,000.00	1,536.15	23.19	
01 2220 640 2 001	Library Books Sec	1,300.00	0.00	1,300.00	0.00	100.00	
01 2220 735 0 000	Library-Computer Software	250.00	0.00	300.00	0.00	100.00	
01 2220 810 0 000	Dues and Fees	350.00	0.00	200.00	0.00	100.00	
2220	2220	Total	67,600.00	19,186.49	88,500.00	17,068.54	80.71
2230	Technical Services						
01 2230 114 0 000	Technology Assistant	29,000.00	4,969.86	22,000.00	3,883.82	82.35	
01 2230 210 0 000	Benefit Tech	0.00	0.00	0.00	0.00	0.00	
01 2230 220 0 000	Fica Tech	2,300.00	380.20	1,500.00	297.10	80.19	
01 2230 230 0 000	Retire Tech	2,900.00	490.91	1,700.00	383.63	77.43	
01 2230 320 0 000	PROF DEV-TECH	400.00	75.60	250.00	0.00	100.00	
01 2230 340 1 003	Repairs Elem Tech	1,000.00	0.00	500.00	0.00	100.00	
01 2230 340 2 001	Repairs Sec Tech	1,000.00	0.00	500.00	0.00	100.00	
01 2230 432 0 000	Technology Contracted Services	65,000.00	15,987.80	75,000.00	18,713.49	75.05	
01 2230 580 0 000	Mileage Tech	200.00	101.81	200.00	0.00	100.00	
01 2230 610 0 000	Supplies Tech	2,000.00	120.00	750.00	372.28	50.36	
01 2230 734 0 000	Tech Hardware	5,000.00	0.00	5,000.00	0.00	100.00	
01 2230 810 0 000	Tech Dues/fees	400.00	0.00	200.00	0.00	100.00	
01 2230 890 0	Other Tech	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 8
000							
2230	Technical Services	Total	109,200.00	22,126.18	107,600.00	23,650.32	78.02
2310	BOARD OF EDUCATION						
01 2310 310 000	Prof Dev	3,000.00	390.00	10,000.00	0.00	100.00	
01 2310 315 000	Audit	80,000.00	14,708.64	73,000.00	55,947.00	23.36	
01 2310 317 000	Legal Services	4,000.00	245.00	9,000.00	1,903.00	78.86	
01 2310 350 000	Advertising And Printing	10,000.00	2,685.26	10,000.00	5,739.00	42.61	
01 2310 440 000	Periodicals Board	300.00	0.00	300.00	0.00	100.00	
01 2310 520 000	District Liability Insurance	0.00	0.00	0.00	0.00	0.00	
01 2310 521 000	Board Fidelity Bond Premiums	250.00	0.00	250.00	0.00	100.00	
01 2310 580 000	Mileage And Expense	2,000.00	0.00	4,000.00	13.85	99.65	
01 2310 610 000	Supplies Board	500.00	0.00	1,000.00	0.00	100.00	
01 2310 810 000	Dues And Fees	9,000.00	0.00	10,000.00	24.00	99.76	
01 2310 890 000	Other Board	5,000.00	0.00	5,000.00	0.00	100.00	
2310	BOARD OF EDUCATION	Total	114,050.00	18,028.90	122,550.00	63,626.85	48.08
2320	EXECUTIVE ADMINISTRATION						
01 2320 105 000	SALARY-SUPERINTENDENT	120,000.00	30,000.00	125,000.00	20,833.34	83.33	
01 2320 150 000	Clerical Salary Supt	28,000.00	7,785.80	29,500.00	5,379.29	81.77	
01 2320 210 000	Benefits Supt	22,000.00	5,871.43	25,000.00	2,722.26	89.11	
01 2320 220 000	Fica Supt	12,000.00	2,889.17	12,000.00	1,944.42	83.80	
01 2320 230 000	Retire Supt	15,500.00	3,747.22	15,500.00	3,585.57	76.87	
01 2320 290 000	OTHER BENEFITS	600.00	150.00	600.00	100.00	83.33	
01 2320 320 000	SUPER-PROF DEV	2,000.00	175.00	3,500.00	645.00	81.57	
01 2320 432 000	Comp Hardware Supt	1,500.00	1,169.98	500.00	0.00	100.00	
01 2320 580 000	TRAVEL - SUPT.	2,000.00	269.73	2,000.00	300.90	84.96	
01 2320 610 000	Office Supplies	300.00	0.00	100.00	0.00	100.00	
01 2320 699 000	SUPERINTENDENT CONTINGENCY	0.00	0.00	0.00	0.00	0.00	
01 2320 733 000	Equip Supt	500.00	0.00	500.00	0.00	100.00	
01 2320 810 000	Dues And Fees	1,500.00	183.00	2,000.00	474.49	76.28	
01 2320 890 000	Other Supt	800.00	265.35	800.00	0.00	100.00	
2320	EXECUTIVE ADMINISTRATION	Total	206,700.00	52,506.68	217,000.00	35,985.27	83.42
2410	PRIN						
01 2410 111 003	Salary Elem Prin	103,000.00	25,749.99	110,000.00	17,500.00	84.09	
01 2410 111 2	Salary Sec Prin	82,000.00	20,499.99	91,000.00	14,167.06	84.43	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 9
001							
01 2410 150 1 003	Clerical Elem Prin	33,000.00	9,348.64	35,000.00	5,821.92	83.37	
01 2410 150 2 001	Clerical Sec Prin	36,000.00	11,124.75	44,000.00	6,936.53	84.24	
01 2410 210 1 003	Benefit Elem Prin	0.00	0.00	0.00	0.00	0.00	
01 2410 210 2 001	Benefit Sec Prin	12,000.00	5,389.41	16,000.00	2,152.93	86.54	
01 2410 220 1 003	Fica Elem Prin	10,500.00	2,680.98	12,000.00	1,781.41	85.15	
01 2410 220 2 001	Fica Sec Prin	8,500.00	2,216.44	10,000.00	1,462.10	85.38	
01 2410 230 1 003	Retire Elem Prin	13,500.00	3,466.96	13,700.00	2,303.70	83.18	
01 2410 230 2 001	Retire Sec Prin	11,000.00	3,123.82	13,000.00	3,637.50	72.02	
01 2410 320 1 003	ELEM PRINCIPAL-PROF DEV	1,500.00	0.00	1,500.00	240.00	84.00	
01 2410 320 2 001	SEC PRINCIPAL-PROF DEV	1,500.00	0.00	1,500.00	0.00	100.00	
01 2410 580 1 003	Mileage Elem Prin	100.00	110.85	700.00	189.49	72.93	
01 2410 580 2 001	Mileage Sec Prin	100.00	221.70	400.00	328.84	17.79	
01 2410 610 1 003	Supplies Elem Prin	500.00	0.00	500.00	203.69	59.26	
01 2410 610 2 001	Supplies Sec Prin	500.00	66.74	500.00	91.97	81.61	
01 2410 610 3 005	SUPPLIES-PRE K Director	200.00	0.00	0.00	0.00	0.00	
01 2410 733 1 003	Equip Elem Prin	0.00	0.00	0.00	0.00	0.00	
01 2410 734 1 003	Comp Hardware Elem Princ	800.00	683.23	800.00	0.00	100.00	
01 2410 734 2 001	Comp Hardware Sec Princ	800.00	629.99	800.00	0.00	100.00	
01 2410 810 1 003	Dues Elem Prin	1,000.00	243.00	1,000.00	135.50	86.45	
01 2410 810 2 001	Dues Sec Prin	500.00	0.00	500.00	0.00	100.00	
01 2410 810 3 005	DUES AND FEES-Director Early Childhood	250.00	0.00	0.00	0.00	0.00	
2410 PRIN	Total	317,250.00	85,556.49	352,900.00	56,952.64	83.86	
2510	GENERAL ADMIN-BUSINESS SERVICE						
01 2510 116 0 000	Business Manager--Salary	52,000.00	18,609.57	65,000.00	12,485.50	80.79	
01 2510 210 0 000	Business Manager--Benefits Package	0.00	0.00	0.00	0.00	0.00	
01 2510 220 0 000	Business Manager--FICA/Medicare	4,800.00	1,371.83	5,500.00	898.95	83.66	
01 2510 230 0 000	Business Manager--Retirement	5,000.00	1,838.22	7,000.00	1,233.29	82.38	
01 2510 260 0 000	UNEMPLOYMENT COMP OR INS	10,000.00	0.00	5,000.00	0.00	100.00	
01 2510 320 0 000	Professional & Technical Svcs	1,000.00	5,879.50	7,500.00	169.00	97.75	
01 2510 340 0 000	Contracted Services	500.00	103.50	500.00	195.00	61.00	
01 2510 350 0 000	Adver/print General	2,500.00	239.15	5,000.00	1,460.38	70.79	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 10
01 2510 531 0 000	Postage General	3,000.00	118.64	2,000.00	907.35	54.63	
01 2510 580 0 000	Travel/Mileage Expenses-General	1,500.00	110.85	3,000.00	729.74	75.68	
01 2510 610 0 000	Supplies General	750.00	1,307.05	1,500.00	1,901.49	(27.70)	
01 2510 629 0 000	Telephone General	10,000.00	5,127.44	15,000.00	322.99	97.85	
01 2510 733 0 000	Equip General	500.00	0.00	500.00	0.00	100.00	
01 2510 735 0 000	BUSINESS SOFTWARE	6,000.00	0.00	7,500.00	556.31	92.58	
01 2510 810 0 000	DUES AND FEES	600.00	119.00	3,000.00	13.17	99.56	
01 2510 890 0 000	Other General	500.00	0.00	500.00	964.45	(92.89)	
2510	GENERAL ADMIN-BUSINESS SERVICE	Total	98,650.00	34,824.75	128,500.00	21,837.62	82.99
2610	Custodian						
01 2610 150 1 003	CUSTODIAL SALARY--ELEM	38,000.00	11,924.90	50,000.00	10,609.80	78.78	
01 2610 150 2 001	CUSTODIAL SALARIES -- SEC	35,000.00	6,805.85	35,000.00	4,204.59	87.99	
01 2610 150 3 005	CUSTODIAL-PRE K	5,000.00	452.75	3,000.00	285.83	90.47	
01 2610 210 1 003	Benefits Elem	6,000.00	3,070.33	13,600.00	1,528.81	88.76	
01 2610 210 2 001	Benefits Sec	2,500.00	1,791.17	7,100.00	566.47	92.02	
01 2610 210 3 005	BENEFITS-PRE K CUSTODIAL	0.00	0.00	0.00	0.00	0.00	
01 2610 220 1 003	Fica Elem Custodian	3,200.00	905.76	4,100.00	797.57	80.55	
01 2610 220 2 001	Fica Sec Custodian	2,700.00	516.75	2,700.00	316.45	88.28	
01 2610 220 3 005	SOCIAL SECURITY-PRE K CUSTODIAL	400.00	0.00	250.00	0.00	100.00	
01 2610 230 1 003	Retire Elem Cust	4,000.00	1,053.46	5,200.00	2,453.22	52.82	
01 2610 230 2 001	Retire Sec Cust	3,600.00	672.26	2,900.00	977.41	66.30	
01 2610 230 3 005	RETIREMENT-PRE K CUSTODIAL	500.00	0.00	350.00	0.00	100.00	
01 2610 320 0 000	PROPERTY SERVICES-Equip Rental	500.00	0.00	500.00	0.00	100.00	
01 2610 610 0 000	Custodial-Supplies	0.00	34.97	4,000.00	527.63	71.81	
01 2610 610 1 003	Supplies Elem Cust	15,000.00	3,021.93	15,000.00	2,576.90	77.43	
01 2610 610 2 001	Supplies Sec Cust	15,000.00	3,832.90	15,000.00	985.96	87.59	
01 2610 610 3 005	CUSTODIAL SUPPLIES - PRE K	6,000.00	788.17	6,000.00	421.97	73.23	
01 2610 621 1 003	Heat - Elem	17,000.00	1,391.62	17,000.00	1,023.67	93.98	
01 2610 621 2 001	Heat - Highschool	13,500.00	1,524.85	14,000.00	1,394.21	90.04	
01 2610 621 3 005	HEAT-PRE K	3,000.00	273.35	3,200.00	198.37	93.80	
01 2610 622 1 003	Elec Elem	68,000.00	16,916.35	68,000.00	18,411.63	72.92	
01 2610 622 2	Elec Sec	42,000.00	8,635.72	45,000.00	7,928.26	82.38	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 11
001							
01 2610 622 3 005	ELECTRICITY-PRE K	4,500.00	831.83	4,500.00	765.34	82.99	
01 2610 629 1 003	Water and Sewer Elem	19,000.00	6,031.18	19,000.00	6,498.57	65.80	
01 2610 629 2 001	Water/sewer Sec	8,000.00	2,159.51	8,000.00	1,674.38	79.07	
01 2610 629 3 005	WATER AND SEWER-PRE K	2,500.00	422.35	2,500.00	537.00	78.52	
01 2610 733 0 000	Equipment Cust	5,000.00	0.00	5,000.00	0.00	100.00	
2610 Custodian	Total	319,900.00	73,057.96	350,900.00	64,684.04	80.58	
2620 Maintenance							
01 2620 150 0 000	District Maintenance Salaries	65,000.00	17,172.95	65,000.00	10,173.90	84.35	
01 2620 210 0 000	HEALTH INSURANCE	9,000.00	2,553.65	14,100.00	566.47	95.98	
01 2620 220 0 000	SOCIAL SECURITY	5,000.00	1,294.06	5,000.00	774.67	84.51	
01 2620 230 0 000	RETIREMENT	6,500.00	1,662.39	6,500.00	1,426.58	78.05	
01 2620 340 0 000	Maint-Repairs	10,000.00	961.43	10,000.00	0.00	100.00	
01 2620 340 1 003	Contr Serv Elem Maint	5,000.00	0.00	5,000.00	1,084.00	78.32	
01 2620 340 2 001	Contr Serv Sec Maint	5,000.00	2,592.00	5,000.00	108.75	97.83	
01 2620 340 3 005	CONTR SERV (FIRE MONITOR)	1,500.00	0.00	4,000.00	0.00	100.00	
01 2620 430 1 003	Elem Repairs Maint	3,000.00	0.00	3,000.00	0.00	100.00	
01 2620 430 2 001	HS Maint. Repairs	3,000.00	0.00	300.00	0.00	100.00	
01 2620 430 3 005	MAINT/REPAIR-PRE K	1,500.00	15.45	1,500.00	0.00	100.00	
01 2620 610 0 000	Dist-Repair/Maintenance Grounds	10,000.00	3,795.93	10,000.00	2,936.51	65.31	
01 2620 610 1 003	Elem-Maintenance/Repair Supplies	4,000.00	1,246.47	6,000.00	618.17	89.70	
01 2620 610 2 001	Sec Repair/Maintenance Supplies	3,000.00	2,190.89	5,000.00	885.80	76.28	
01 2620 610 3 005	PRE K MAINTENANCE SUPPLIES	1,000.00	446.99	2,500.00	0.00	100.00	
01 2620 720 0 000	Bldg Improv District	10,000.00	0.00	25,000.00	0.00	100.00	
01 2620 733 0 000	Maint-Equip-Concession Stand	5,000.00	575.43	20,000.00	0.00	100.00	
01 2620 733 1 003	Equip Maint	6,000.00	372.07	7,000.00	576.43	91.77	
01 2620 733 2 001	Equip Maint	2,500.00	0.00	2,500.00	3,384.19	(35.37)	
01 2620 733 3 005	FURNITURE AND EQUIPMENT-PRE K	2,500.00	280.00	2,500.00	0.00	98.20	
2620 Maintenance	Total	158,500.00	35,159.71	199,900.00	22,535.47	88.29	
2660 Security							
01 2660 490 0 000	Safety and Security/School Resource	10,000.00	3,709.26	95,000.00	711.16	99.25	
2660 Security	Total	10,000.00	3,709.26	95,000.00	711.16	99.25	
2710 REGULAR PUPIL TRANSPORTATION							
01 2710 112 0	Trans-Sub Bus Salary	5,000.00	2,603.14	10,000.00	4,505.85	54.94	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 12
000							
01 2710 150 0 000	Salary Bus	110,000.00	29,608.32	105,000.00	15,858.86	84.90	
01 2710 210 0 000	Benefits	3,000.00	1,794.65	5,000.00	414.81	91.70	
01 2710 220 0 000	Fica Bus	9,000.00	2,445.90	8,500.00	1,546.55	81.81	
01 2710 230 0 000	Retire Bus	11,000.00	2,841.75	9,900.00	2,215.93	77.62	
01 2710 320 0 000	PROFESSIONAL DEV	2,500.00	300.00	2,500.00	929.00	62.84	
01 2710 430 0 000	Repairs And Maintenance	20,000.00	4,654.21	20,000.00	4,795.16	76.02	
01 2710 610 0 000	Supplies	7,000.00	717.86	7,000.00	1,221.64	82.55	
01 2710 626 0 000	Gas And Oil	33,000.00	9,365.90	35,000.00	8,624.84	75.36	
01 2710 732 0 000	Vehicle Acquisition	25,000.00	0.00	100,000.00	908.68	99.09	
01 2710 739 0 000	Other Equipment Tires/Parts	16,000.00	73.99	16,000.00	651.12	95.93	
01 2710 890 0 000	Other	2,500.00	25.00	1,000.00	24.18	97.58	
2710	REGULAR PUPIL TRANSPORTATION	Total	244,000.00	54,430.72	319,900.00	41,696.62	86.97
2712	SCHOOL AGE SPEC ED TRANSPORT						
01 2712 150 2 001	SPED TRANSPORTATION/BUS DRIVER	5,000.00	0.00	5,000.00	0.00	100.00	
01 2712 220 2 001	FICA/Medicare SPED Transportation	200.00	0.00	400.00	0.00	100.00	
01 2712 230 2 001	Retirement -- SPED Transportation	500.00	0.00	600.00	0.00	100.00	
01 2712 337 0 000	SPED TIRES & PARTS -- MINI BUS	1,000.00	0.00	1,000.00	50.00	95.00	
01 2712 338 0 000	SPED RPRS & MAINT -- PRIUS	1,000.00	0.00	1,000.00	0.00	100.00	
01 2712 520 0 000	SPED Vehicle Liability Insurance	1,000.00	0.00	0.00	0.00	0.00	
01 2712 610 0 000	SPED TRNS SUPPLIES -- PRIUS	500.00	0.00	500.00	0.00	100.00	
01 2712 626 0 000	SPED GAS & OIL -- PRIUS	500.00	141.14	1,000.00	186.36	81.36	
01 2712 890 0 000	SPED TRANS -- OTHER	0.00	0.00	500.00	0.00	100.00	
2712	SCHOOL AGE SPEC ED TRANSPORT	Total	9,700.00	141.14	10,000.00	236.36	97.64
2900	Early Retirement						
01 2900 220 0 000	SOCIAL SECURITY	2,900.00	2,805.00	573.75	573.75	0.00	
01 2900 239 0 000	EARLY RETIRMENT	37,000.00	36,666.67	7,500.00	7,500.00	0.00	
2900	Early Retirement	Total	39,900.00	39,471.67	8,073.75	8,073.75	0.00
3135	High Ability Learner						
01 3135 111 0 000	REGULAR SALARIES	2,500.00	0.00	2,500.00	0.00	100.00	
01 3135 210 0 000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
01 3135 220 0 000	SOCIAL SECURITY	168.00	0.00	180.00	0.00	100.00	
01 3135 230 0 000	RETIREMENT	250.00	0.00	270.00	0.00	100.00	
01 3135 320 0 000	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 13
000							
01 3135 610 000	SUPPLIES	0.00	0.00	500.00	0.00	100.00	
01 3135 640 000	CURRICULUM	0.00	0.00	500.00	0.00	100.00	
3135 High Ability Learner	Total	2,918.00	0.00	3,950.00	0.00	100.00	
3300 COMMUNITY SERVICES							
01 3300 610 000	Community Service	1,000.00	708.96	8,000.00	859.99	89.25	
3300 COMMUNITY SERVICES	Total	1,000.00	708.96	8,000.00	859.99	89.25	
5000 DEBT SERVICES							
01 5000 832 000	Interest On Short Term Debt	0.00	321.22	0.00	0.00	0.00	
5000 DEBT SERVICES	Total	0.00	321.22	0.00	0.00	0.00	
6200 TITLE I, PART A NCLB IMPROV THE ACADEM							
01 6200 111 000	TITLE I SALARIES INSTRUCTIONAL	67,500.00	10,335.60	43,447.80	15,821.90	63.58	
01 6200 112 000	TITLE I SUBSTITUTES OR TEMP SALARIES	0.00	0.00	3,000.00	0.00	100.00	
01 6200 150 000	TITLE I SALARIES/AIDES	48,000.00	18,046.90	64,277.00	13,796.19	78.54	
01 6200 210 000	TITLE I BENEFITS	2,300.00	1,667.15	9,033.06	1,583.82	82.47	
01 6200 220 000	TITLE I FICA/MEDICARE	8,800.00	2,124.56	8,745.90	1,956.10	77.63	
01 6200 230 000	TITLE I RETIREMENT BENEFITS	11,500.00	2,803.57	11,369.90	4,569.92	59.81	
01 6200 580 000	STAFF DEV/TRAINING	0.00	0.00	1,000.00	0.00	100.00	
01 6200 610 000	TITLE I SUPPLIES	0.00	0.00	1,000.00	0.00	100.00	
01 6200 734 000	Title I Computer Hardware	0.00	0.00	0.00	0.00	0.00	
01 6200 735 000	TITLE I COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	
01 6200 890 000	OTHER TITLE I	0.00	0.00	0.00	0.00	0.00	
6200 TITLE I, PART A NCLB IMPROV THE ACADEM	Total	138,100.00	34,977.78	141,873.66	37,727.93	73.41	
6210 TITLE I ACCOUNTABILITY							
01 6210 100 000	Title1 Accountability SALARIES	8,000.00	0.00	10,000.00	0.00	100.00	
01 6210 112 000	TITLE I FY12 -- SUB SALARIES	0.00	0.00	0.00	0.00	0.00	
01 6210 220 000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
01 6210 230 000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
6210 TITLE I ACCOUNTABILITY	Total	8,000.00	0.00	10,000.00	0.00	100.00	
6310 TITLE II, PART A NCLB TCHR QUAL GRANTS							
01 6310 320 000	PROF SVCS -- TITLE IIA	5,000.00	0.00	0.00	0.00	0.00	
01 6310 580 000	STF DEV/TRAVEL -- TITLE IIA	13,000.00	0.00	12,000.00	17,487.55	(45.73)	
01 6310 890 000	Title II Indirect Costs	800.00	0.00	0.00	0.00	0.00	
6310 TITLE II, PART A NCLB TCHR QUAL GRANTS	Total	18,800.00	0.00	12,000.00	17,487.55	(45.73)	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 14
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4						
01 6404 591 0 000	IDEA B BASE -- PROFESSIONAL SERVICE	0.00	0.00	10,000.00	0.00	100.00	
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4	Total	0.00	0.00	10,000.00	0.00	100.00
6406	IDEA PRESCHOOL(619) BASE ALLOC						
01 6406 591 3 005	IDEA B PREK--PROFESSIONAL SVCS	7,300.00	0.00	30,000.00	0.00	100.00	
6406	IDEA PRESCHOOL(619) BASE ALLOC	Total	7,300.00	0.00	30,000.00	0.00	100.00
6410	IDEA ENROLLMENT/POVERTY						
01 6410 111 0 000	IDEA-EP--CERTIFIED SALARY	50,000.00	14,296.50	50,000.00	10,527.12	78.95	
01 6410 150 0 000	IDEA-EP--CLASSIFIED SALARIES	3,000.00	0.00	0.00	0.00	0.00	
01 6410 210 0 000	IDEA-EP--OTHER BENEFITS	0.00	941.67	9,000.00	2,083.21	76.85	
01 6410 220 0 000	IDEA-EP--FICA/MEDICARE	3,900.00	1,161.63	4,000.00	699.98	82.50	
01 6410 230 0 000	IDEA-EP--RETIREMENT	5,300.00	1,412.19	4,900.00	1,373.05	71.98	
01 6410 591 0 000	IDEA-EP--PROFESSIONAL SVCS	28,000.00	0.00	50,000.00	2,074.26	95.85	
6410	IDEA ENROLLMENT/POVERTY	Total	90,200.00	17,811.99	117,900.00	16,757.62	85.79
6450	Medicaid in Public Schools						
01 6450 591 0 000	MEDICAID	0.00	0.00	0.00	0.00	0.00	
6450	Medicaid in Public Schools	Total	0.00	0.00	0.00	0.00	0.00
6700	FED VOC & APP TECH ED (CARL PERKINS)						
01 6700 610 0 000	FED VOC & APP (CARL PERKINS) SUPPLIES	0.00	0.00	5,000.00	0.00	100.00	
6700	FED VOC & APP TECH ED (CARL PERKINS)	Total	0.00	0.00	5,000.00	0.00	100.00
6969	TITLE IV GRANTS						
01 6969 111 2 001	TITLE IV SALARIES	0.00	0.00	3,000.00	0.00	100.00	
01 6969 320 0 000	PROFESSIONAL SERVICES	0.00	0.00	3,000.00	0.00	100.00	
01 6969 580 0 000	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	53,622.59	0.00	100.00	
01 6969 610 0 000	TITLE IV SUPPLIES AND MATERIALS	0.00	0.00	2,000.00	0.00	100.00	
6969	TITLE IV GRANTS	Total	0.00	0.00	61,622.59	0.00	100.00
6990	OTHER FED CATEGORICAL RECEIPTS						
01 6990 610 0 000	Other Fed grant Supplies	3,200.00	0.00	0.00	0.00	0.00	
6990	OTHER FED CATEGORICAL RECEIPTS	Total	3,200.00	0.00	0.00	0.00	0.00
6992	REAP						
01 6992 735 0 000	REAP-Computer Software	10,000.00	0.00	20,000.00	0.00	100.00	
6992	REAP	Total	10,000.00	0.00	20,000.00	0.00	100.00
8000	TRANSFERS (OUTGOING)						
01 8000 753 2 001	Depreciation Fund Transfer	202,627.00	0.00	24,000.00	0.00	100.00	
01 8000 912 0 000	Hot Lunch Trans	0.00	0.00	0.00	0.00	0.00	
01 8000 913 2 001	Activities Transfer	10,000.00	(1,083.89)	10,000.00	0.00	100.00	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page:
8000	TRANSFERS (OUTGOING)						15
Total		212,627.00	(1,083.89)	34,000.00	0.00	100.00	
9000	NON-PROGRAM EXPENDITURES						
01 9000 890 0 000	Unencumbered Balance	775,550.00	0.00	222,626.98	0.00	100.00	
9000	NON-PROGRAM EXPENDITURES						
Total		775,550.00	0.00	222,626.98	0.00	100.00	
01	GENERAL FUND	6,635,645.00	1,558,185.20	7,013,255.98	1,322,796.03	80.99	

Account Number	Account Description	2018-2019	2018-2019	2019-2020	2019-2020	% Remaining	Page: 16
Grand Total:		6,635,645.00	1,558,185.20	7,013,255.98	1,322,796.03	80.99	

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Local District Taxes	3,785,289.88	171,838.06	1,154,047.95	30.49	2,631,241.93
01 1115	Carline Tax	42,000.00	0.00	1,314.16	3.13	40,685.84
01 1125	Motor Vehicle	60,000.00	14,596.68	28,154.02	46.92	31,845.98
01 1312	Other Tuition	0.00	0.00	0.00	0.00	0.00
01 1315	DISTANCE LEARNING FROM OTHER EDUC E	0.00	0.00	0.00	0.00	0.00
01 1321	Tuit Rec From Other Dist	4,000.00	0.00	0.00	0.00	4,000.00
01 1370	PRE-K TUITION & FEES	20,000.00	4,982.82	11,572.49	57.86	8,427.51
01 1421	Trans-rec Frpm Other Dis	0.00	0.00	0.00	0.00	0.00
01 1423	SPED Transportation from other Districts	0.00	0.00	0.00	0.00	0.00
01 1510	Interest On Local Revenue	1,200.00	1,867.71	3,603.56	300.30	(2,403.56)
01 1800	Community Service Activities	49,760.00	2,298.76	4,737.76	9.52	45,022.24
01 1910	Rental of School Equip&Facilities	0.00	0.00	0.00	0.00	0.00
01 1911	Local License Fees	1,000.00	1,748.51	4,546.72	454.67	(3,546.72)
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00
01 1925	Categorical Grants/non Governmental	0.00	0.00	0.00	0.00	0.00
01 1990	Other Revenue from Local sources	10,000.00	35.00	35.00	0.35	9,965.00
	Subtotal: LOCAL RECIEPTS	3,973,249.88	197,367.54	1,208,011.66	30.40	2,765,238.22
01 2110	County Fines & License	2,000.00	151.59	243.63	12.18	1,756.37
01 2130	Other County Sources	0.00	0.00	0.00	0.00	0.00
01 2210	Esu Receipts	30,000.00	0.00	0.00	0.00	30,000.00
	Subtotal: COUNTY AND ESU RECEIPTS	32,000.00	151.59	243.63	0.76	31,756.37
01 3110	State Aid	1,570,438.00	157,044.00	314,088.00	20.00	1,256,350.00
01 3120	State Sped (5-21 Years)	90,000.00	0.00	0.00	0.00	90,000.00
01 3125	Sped Trans School Age	0.00	0.00	0.00	0.00	0.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Relief to Prop Tax Payers	0.00	0.00	0.00	0.00	0.00
01 3132	Personal Property Tax Credit Railroad	0.00	0.00	0.00	0.00	0.00
01 3134	Personal Property Tax Credit Railroad	0.00	0.00	0.00	0.00	0.00
01 3150	State School Lunch Reimb	0.00	0.00	0.00	0.00	0.00
01 3166	Flex Funding School Age	0.00	0.00	0.00	0.00	0.00
01 3180	Pro Rata Motor Vehicle	9,000.00	185.04	185.04	2.06	8,814.96
01 3300	In-lieu-of Sch Land Tax	0.00	0.00	0.00	0.00	0.00
01 3400	State Apportionment	20,000.00	0.00	0.00	0.00	20,000.00
01 3500	State Categorical Program	0.00	0.00	0.00	0.00	0.00
01 3512	DISTANCE ED INCENTIVE PMTS	0.00	6,761.52	6,761.52	0.00	(6,761.52)
01 3535	High Ability Learner Grant	0.00	0.00	0.00	0.00	0.00
01 3540	State Early Childhood	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Subtotal: STATE RECEIPTS	1,689,438.00	163,990.56	321,034.56	19.00	1,368,403.44
01 4000	Carl Perkins Grant	0.00	0.00	0.00	0.00	0.00
01 4100	Unrestricted Grants-in-Aid Federal Gov	0.00	0.00	0.00	0.00	0.00
01 4105	UNIVERSAL SVC FUND (E-RATE)	0.00	0.00	0.00	0.00	0.00
01 4201	TITLE I REVENUE	0.00	0.00	26,825.00	0.00	(26,825.00)
01 4309	HEADSTART	0.00	6,100.03	6,100.03	0.00	(6,100.03)
01 4310	REAP Grant	0.00	0.00	0.00	0.00	0.00
01 4400	Title Vi-b(birth-5)	0.00	0.00	0.00	0.00	0.00
01 4505	Fed Chapt I Title 1	40,000.00	0.00	0.00	0.00	40,000.00
01 4507	Title I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II Part A	0.00	0.00	0.00	0.00	0.00
01 4512	IDEA Part B Base	30,000.00	0.00	0.00	0.00	30,000.00
01 4515	IDEA BASE PRESCHOOL	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA B PREK -- REVENUES	0.00	0.00	0.00	0.00	0.00
01 4519	IDEA B Enrolled Poverty	0.00	0.00	0.00	0.00	0.00
01 4524	Other Federal Non-Categorical Recei	1,000.00	0.00	0.00	0.00	1,000.00

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 4525	Voc Education	3,724.99	0.00	0.00	0.00	3,724.99
01 4708	Medicaid in Public Schools	500.00	0.00	0.00	0.00	500.00
01 4709	Medicaid Admin	1,000.00	0.00	0.00	0.00	1,000.00
	Subtotal: FEDERAL RECEIPTS	76,224.99	6,100.03	32,925.03	43.19	43,299.96
01 5102	QUALIFIED ZONE ACADEMY BONDS	0.00	0.00	0.00	0.00	0.00
01 5150	Master Note	0.00	0.00	0.00	0.00	0.00
01 5200	Fund Transfer	0.00	0.00	0.00	0.00	0.00
01 5300	Sale of Property	0.00	0.00	0.00	0.00	0.00
01 5301	Insurance Adjust	0.00	0.00	0.00	0.00	0.00
01 5310	Damage Restitution	0.00	0.00	0.00	0.00	0.00
01 5400	Long Term Loans	0.00	0.00	0.00	0.00	0.00
01 5690	Other Non Revenue Recpts	0.00	1,555.65	1,555.65	0.00	(1,555.65)
	Subtotal: NON-REVENUE RECEIPTS	0.00	1,555.65	1,555.65	0.00	(1,555.65)
01 9000	Non-program Receipts	0.00	0.00	0.00	0.00	0.00
01 9100	UNUSED BUDGET AUTHORITY	1,242,343.11	0.00	0.00	0.00	1,242,343.11
	Subtotal: NON-PROGRAM RECEIPTS	1,242,343.11	0.00	0.00	0.00	1,242,343.11
	Fund Total:	7,013,255.98	369,165.37	1,563,770.53	22.30	5,449,485.45

Revenue Summary Report

Processing Month: 10/2019

User ID: SRODRIGUEZ

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	7,013,255.98	369,165.37	1,563,770.53	22.30	5,449,485.45

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	32,542.62	0.00	3,726.50	0.00	36,269.12
05 704 0000	IN/OUT	(27,058.09)	3,546.00	0.00	0.00	(30,604.09)
05 704 0100	MHS VOLLEYBALL	3,661.69	5,381.67	538.00	0.00	(1,181.98)
05 704 0101	MHS FOOTBALL	3,587.38	2,891.37	1,351.00	0.00	2,047.01
05 704 0102	MHS BOYS BASKETBALL	869.93	0.00	51.24	0.00	921.17
05 704 0103	MHS GIRLS BASKETBALL	5,614.19	0.00	0.00	0.00	5,614.19
05 704 0104	LIONS OF THE QUARTER -- MHS	60.00	0.00	0.00	0.00	60.00
05 704 0105	MORRILL ONE ACTS	264.41	0.00	0.00	0.00	264.41
05 704 0106	MHS CROSS COUNTRY	1,217.27	853.09	897.25	0.00	1,261.43
05 704 0107	MHS GOLF	234.09	0.00	0.00	0.00	234.09
05 704 0109	SPEECH	385.57	0.00	0.00	0.00	385.57
05 704 0110	MHS WRESTLING	716.95	0.00	0.00	0.00	716.95
05 704 0111	CHEERLEADING/SPIRIT SQUAD	894.08	745.11	378.00	0.00	526.97
05 704 0120	HIGH SCHOOL OFFICIALS/GATE FEES	(4,259.52)	9,049.45	7,591.30	0.00	(5,717.67)
05 704 0121	SPED Activity Fund	69.70	70.00	0.00	0.00	(0.30)
05 704 0130	WESTERN TRAILS CONF (WTC) SCHOLARSHIPS	(500.00)	0.00	0.00	0.00	(500.00)
05 704 0221	GRAD CLASS 2019	(931.24)	0.00	0.00	0.00	(931.24)
05 704 0222	GRAD CLASS 2022	290.16	0.00	0.00	0.00	290.16
05 704 0223	GRAD CLASS 2020	748.32	0.00	0.00	0.00	748.32
05 704 0224	Alaric	987.62	162.22	485.00	0.00	1,310.40
05 704 0225	Meraki	3,133.15	214.56	3,972.16	0.00	6,890.75
05 704 0226	Klaus	2,883.09	622.22	588.84	0.00	2,849.71
05 704 0227	Sabio	2,723.00	132.22	500.44	0.00	3,091.22
05 704 0416	JR HIGH OFFICIALS/GATE FEES	(550.58)	0.00	0.00	0.00	(550.58)
05 704 0417	JR HIGH VOLLEYBALL	(511.00)	152.00	346.00	0.00	(317.00)
05 704 0418	JR HIGH GIRLS BASKETBALL	28.00	0.00	0.00	0.00	28.00
05 704 0504	Lion Cub Basketball	2,294.83	250.00	0.00	0.00	2,044.83
05 704 0505	Industrial Arts Fund	(440.00)	0.00	0.00	0.00	(440.00)
05 704 0506	LIBRARY/BOOK FAIRS	1,390.89	0.00	0.00	0.00	1,390.89
05 704 0508	MUSIC MAKERS	1,848.90	120.00	268.50	0.00	1,997.40
05 704 0510	NATIONAL HONOR SOCIETY	1,332.59	152.29	250.80	0.00	1,431.10
05 704 0511	SPANISH CLUB	4,109.26	0.00	0.00	0.00	4,109.26
05 704 0512	Elementary Leadership Team	3,745.32	657.00	0.00	0.00	3,088.32
05 704 0513	STUDENT COUNCIL--MHS	4,216.67	528.15	890.15	0.00	4,578.67
05 704 0520	FUTURE BUSINESS LEADERS OF AMERICA--FBLA	823.71	44.85	0.00	0.00	778.86
05 704 0521	FBLA - SCHOLARSHIP FUND	612.30	0.00	0.00	0.00	612.30
05 704 0523	Gamer's Club	172.84	0.00	0.00	0.00	172.84
05 704 0525	FFA (FUTURE FARMERS OF AMERICA)	21,646.97	1,283.26	110.51	0.00	20,474.22

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2019 - 10/2019

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0611	QUIZBOWL	2.61	0.00	0.00	0.00	2.61
05 704 0614	YEARBOOK -- ALL YEARS	5,875.41	1,599.94	122.15	0.00	4,397.62
05 704 0903	CONCESSION STAND	2,912.06	4,155.04	4,397.26	0.00	3,154.28
05 704 0904	KEY DEPOSITS -- WEIGHT ROOM	460.78	0.00	0.00	0.00	460.78
05 704 1050	Cooking Club	220.00	0.00	0.00	0.00	220.00
Fund Total: 05		78,325.93	32,610.44	26,465.10	0.00	72,180.59

FINES AND LICENSE TO MORRILL SD #11

FOR THE MONTH OF OCTOBER 2019 IS \$2,958.77

11/13/2019
12:14 PM

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6111 MORRILL SD 11 GENERAL
October 31, 2019

Page 1

<u>Account</u>		<u>October</u>	<u>Year-To-Date</u>
185-00	DISBURSEMENTS	-151,955.83	-1,043,820.17
304-18	MOTOR VEHICLE TAX	13,201.92	53,893.04
305-17	LEVIED TAX 2017	0.00	190.36
305-18	LEVIED TAX 2018	41,733.61	990,158.50
306-17	RE & PP INTEREST 2017	0.00	30.68
306-18	RE & PP INTEREST 2018	1,043.38	1,950.23
320-33	MOTOR SRM COMMISSION	-55.53	-462.44
344-01	HOMESTEAD EXEMPT LOSS	0.00	10,683.84
344-10	LOCALLY ASSESSED TAX CREDIT	0.00	5,792.03
346-01	PRO-RATE MOTOR VEHICLE	1,339.77	1,339.77
346-02	CARLINE TAX	0.00	4,078.33
361-01	HOMESTEAD EXEMPT COMMISSION	0.00	-106.84
361-11	TAX RELIEF COMMISSION	0.00	-57.92
363-01	PROPERTY TAX COMMISSION	-427.77	-9,923.30
363-07	MV TAX COMMISSIONS	-55.53	-462.44
470-05	COUNTY COURT FINES	75.00	75.00
	Month Total	-95,100.98	13,358.67
	Previous Fund Balance	151,955.83	43,496.18
	Current Fund Balance	56,854.85	56,854.85

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6311 MORRILL SD 11 SINKING
October 31, 2019

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-8,394.24	-60,142.63
305-17 LEVIED TAX 2017	0.00	11.53
305-18 LEVIED TAX 2018	2,529.31	60,009.60
306-17 RE & PP INTEREST 2017	0.00	1.86
306-18 RE & PP INTEREST 2018	63.23	118.19
344-01 HOMESTEAD EXEMPT LOSS	0.00	647.52
344-10 LOCALLY ASSESSED TAX CREDIT	0.00	351.03
346-01 PRO-RATE MOTOR VEHICLE	81.20	81.20
346-02 CARLINE TAX	0.00	247.17
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-6.48
361-11 TAX RELIEF COMMISSION	0.00	-3.51
363-01 PROPERTY TAX COMMISSION	-25.93	-601.42
	Month Total	714.06
	Previous Fund Balance	1,933.75
	Current Fund Balance	2,647.81

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6811 MORRILL SD 11 HAZ/HANDI
October 31, 2019

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-7,275.01	-52,123.62
305-17 LEVIED TAX 2017	0.00	10.00
305-18 LEVIED TAX 2018	2,192.08	52,008.30
306-17 RE & PP INTEREST 2017	0.00	1.61
306-18 RE & PP INTEREST 2018	54.80	102.43
344-01 HOMESTEAD EXEMPT LOSS	0.00	561.18
344-10 LOCALLY ASSESSED TAX CREDIT	0.00	304.24
346-01 PRO-RATE MOTOR VEHICLE	70.37	70.37
346-02 CARLINE TAX	0.00	214.22
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-5.61
361-11 TAX RELIEF COMMISSION	0.00	-3.04
363-01 PROPERTY TAX COMMISSION	-22.47	-521.22
Month Total	-4,980.23	618.86
Previous Fund Balance	7,275.01	1,675.92
Current Fund Balance	2,294.78	2,294.78

**2019-2020
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 79-0011-000 Class #: III
Morrill Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Scottsbluff County

This budget is for the Period SEPTEMBER 1, 2019 through AUGUST 31, 2020

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct.

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,823,524.88	\$ 3,823,524.88
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 231,728.80	\$ 231,728.80
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 200,831.62	\$ 200,831.62
Total All Funds	\$ -	\$ 4,256,085.30	\$ 4,256,085.30

Outstanding Bonded Indebtedness as of September 1, 2019
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 2,641,516.77	Principal
\$ 233,807.92	Interest
\$ 2,875,324.69	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties)

\$ ~~386,214,000~~
386,234,660

(Certification of Valuation(s) from County Assessor MUST be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2018 through June 30, 2019?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20th.

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2018 through June 30, 2019?

YES NO

If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2018-2019 school fiscal year?

YES NO

Submission Information

Budget Due by 9-20-2019

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haefner@nebraska.gov



Kelly Sides
Scotts Bluff County Clerk
1825 10th Street
Gering NE 69341
Phone 308-436-6600 Fax 308-436-3178

October 8, 2019

Enclosed is a copy of final levies approved at the Commissioner Meeting on October 7, 2019. Please find your political subdivision and review your final levy. These calculations are from the valuations set by Amy Ramos, Assessor and the numbers that were provided from your budgets. If there are any concerns, please call me at 308-436-6600.

Regards,

Kelly Sides

Enclosure/2 pages

		FUNDS	FINAL LEVY
SANITARY & IMPROVEMENT DISTRICTS			
SID #2		General	0.11748
SID #4A		General	0.20691
SID #8		General	0.31266
SID #10		General	0.39889
SID #15		General	0.08091
SID #17		General	0.15873
SID #18		General	0.08115
SCHOOL DISTRICTS			
MINATARE	2	General	0.90734
		Special Bldg	0.12489
		Capital Purpose Fund	0.02622
			1.05845
MORRILL	11	General	0.98995
		Special Building	0.06000
		Capital Purpose Fund	0.05200
			1.10195
GERING	16	General	1.05000
		Bond Fund	0.24999
			1.29999
MITCHELL	31	General	0.92487
		Special Bldg	0.09331
			1.01818
SCOTTSBLUFF	32	General	1.04061
		Special Building Fund	0.00939
		Capital Purpose Fund	0.05193
		Bond	0.21334
			1.31527

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
TAX YEAR 2019**
{certification required on or before August 20th of each year}

TO: MORRILL SCHOOL DISTRICT

**P O BOX 486
MORRILL, NE. 69358**

TAXABLE VALUE LOCATED IN THE COUNTY OF SCOTTS BLUFF

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value
MORRILL 11	3	79-0011		305,681,351

I AMY RAMOS, SCOTTS BLUFF County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Amy Ramos
(signature of county/assessor)

8-9-19
(date)

CC: County Clerk, SCOTTS BLUFF County

CC: County Clerk where school district is headquartered, if different county, _____ County

Note to School District: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
TAX YEAR 2019**
{certification required on or before August 20th of each year}

**TO: ROY W INGRAM
MORRILL PUBLIC SCHOOLS
P O BOX 486
MORRILL, NE 69358**

TAXABLE VALUE LOCATED IN THE COUNTY OF SIOUX

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value
MORRILL 11	3	79-0011		80,553,309

I SIOUX COUNTY ASSESSOR, SIOUX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Michelle J. Zimmerman
(signature of county assessor)



August 8, 2019
(date)

CC: County Clerk, SIOUX County
CC: County Clerk where school district is headquartered. If different county, _____ County

Note to School District: A copy of the Certification of Value must be attached to the budget document.



Robert R. Rauner, Jr., CPA, JD
Jeffrey J. Jung, CPA, PFS
Jena R. Hansen

Rachel L. Smith, CPA
Julia K. Peetz

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of Morrill Public Schools on the School District's student membership and attendance reporting for the Nebraska Department of Education NSSRS attendance reporting. The School District is responsible for the student membership information of Morrill Public Schools as of August 31, 2019. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

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

We found no exceptions as a result of the procedures.

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

We found no exceptions as a result of the procedures.

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

We found no exceptions as a result of the procedures.

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

We found no exceptions as a result of the procedures.

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

We found no exceptions as a result of the procedures.

- 6) We sampled a number of students from the School District's attendance records for the year ended August 31, 2019 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.

We found no exceptions as a result of the procedures.

- 7) We traced the totals reported by the School District on its quarterly Student Summary Attendance report to the School District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2019.

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

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of Morrill Public Schools as of August 31, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

A handwritten signature in black ink that reads "Rauner & Associates P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2019

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2019
AND
ACCOUNTANT'S OPINION THEREON

TABLE OF CONTENTS

<u>EXHIBIT</u>		<u>PAGE</u>
	INDEPENDENT AUDITOR'S REPORT	1 - 2
	Management's Discussion and Analysis	3 - 7
	BASIC FINANCIAL STATEMENTS - MODIFIED CASH BASIS	
	Government-Wide Financial Statements:	
A	Statement of Net Position	8
B	Statement of Activities	9
	Fund Financial Statements:	
C	Statement of Assets, Liabilities and Fund Balances - Governmental Funds	10
D	Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds	11
E	Statement of Agency Assets and Liabilities - Fiduciary Fund and Statement of Changes in Net Position - Fiduciary Fund	12
F	Notes to the Basic Financial Statements	13 - 25
	SUPPLEMENTARY INFORMATION	
G-L	Individual Fund Supplemental Schedule of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	26 - 32
M	Notes to the Supplementary Information (SI) - Supplementary Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	33 - 34
N	General Fund Supplemental Schedules of Operational Cash Disbursements - Modified Cash Basis	35 - 38
	INTERNAL CONTROL AND COMPLIANCE REPORTS	
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	39 - 40
O	Schedule of Findings and Responses	41



Robert R. Rauner, Jr., CPA, JD

Rachel L. Smith, CPA

Jeffrey J. Jung, CPA, PFS

Julia K. Peetz

Jena R. Hansen

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District as of August 31, 2019, and the respective changes in modified cash-basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis and budgetary comparison information on pages 3-7 and 26-34 and the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Management's discussion and analysis on pages 3-7, the budgetary comparison information presented on pages 26-34, and the supplemental schedules listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2019, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Rauner & Associates P.C." in a cursive script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2019



MORRILL
...EXPANDING
THE PRIDE
LIONS

Morrill Public Schools

Scotts Bluff County School District #79-0011

508 Jefferson Ave.

Morrill, Nebraska 69358

Phone (308) 247-3414

MORRILL PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2019. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Morrill Public Schools.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual governmental fund is reported as separate columns in the fund financial statements.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activities Fund is a fiduciary fund.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

- On the government-wide financial statements:
 - The School District's total net position, as compared to the prior fiscal year, increased by \$375,572.
 - During the year, the School District's disbursements were \$375,572 less than the \$6,661,214 in current receipts.
- On the fund financial statements:
 - Ending fund balance increased from \$1,581,907 in fiscal year 2017-18 to \$1,957,479 in fiscal year 2018-19, an increase of \$375,572 or 23.74%.
 - In the General Fund, unassigned funds increased from \$1,083,710 in fiscal year 2017-18 to \$1,272,054 in fiscal year 2018-19, an increase of \$188,344 or 17.38%.
 - Total General Fund revenues were \$366,214 greater than budgeted. Total General Fund expenditures were \$31,921 less than budgeted.
 - The School District's General Fund disbursements in fiscal year 2018-19 increased from the prior year disbursements by \$342,638, or 6.20%.
 - The certified taxable value for the School District increased 3.23% from the 2017-18 certified value.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$1,957,479 on August 31, 2019. This was an increase of 23.74% from the prior year due to receipts surpassing disbursements by \$375,572.

Statement of District's Net Position

	2019	2018	% Change
Assets			
Current Assets	\$ 1,957,479	\$ 1,581,907	23.74%
Total Assets	<u>\$ 1,957,479</u>	<u>\$ 1,581,907</u>	23.74%
Net Position			
Restricted	\$ 408,904	\$ 427,399	-4.33%
Unrestricted	1,548,575	1,154,508	34.13%
Total Net Position	<u>\$ 1,957,479</u>	<u>\$ 1,581,907</u>	23.74%

Changes in the District's Net Position

	2019	2018	% Change
Receipts			
Program Receipts	\$ 654,810	\$ 626,753	4.48%
General Receipts:			
Property Taxes	3,985,631	3,870,502	2.97%
State Aid	1,338,850	737,612	81.51%
Other Local, County, & State Receipts	681,923	583,209	16.93%
Total Receipts	<u>6,661,214</u>	<u>5,818,076</u>	14.49%
Disbursements			
Instructional, & Support Services	3,907,806	3,765,535	3.78%
Administrative & Business Services	763,127	713,803	6.91%
Operation & Maintenance	544,395	518,368	5.02%
Pupil Transportation	193,796	260,418	-25.58%
Other	393,780	357,859	10.04%
School Nutrition	168,769	292,570	-42.32%
Federal Programs	313,969	263,009	19.38%
Total Disbursements	<u>6,285,642</u>	<u>6,171,562</u>	1.85%
Increase/Decrease in Net Position	375,572	(353,486)	-206.25%
Beginning Net Position	1,581,907	1,935,393	-18.26%
Ending Net Position	<u>\$ 1,957,479</u>	<u>\$ 1,581,907</u>	23.74%

Governmental Activities

Overall the net position (as reflected by the fund balances) for the major governmental funds increased by \$375,572. The increase in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2018	Receipts	Disbursements	Transfers	Ending Balance 8/31/2019	Change in Fund Balance
General	\$ 1,083,710	\$ 6,024,768	\$ 5,629,031	\$ (207,393)	1,272,054	\$ 188,344
Employee Benefit	13,229	20,581	24,078	-	9,732	(3,497)
School Nutrition	2,505	173,916	168,769	-	7,652	5,147
Depreciation	55,064	1,446	-	202,627	259,137	204,073
QCPU Fund	199,402	204,661	244,376	-	159,687	(39,715)
Special Building	227,997	235,842	214,622	-	249,217	21,220
Total	<u>\$ 1,581,907</u>	<u>\$ 6,661,214</u>	<u>\$ 6,280,876</u>	<u>\$ (4,766)</u>	<u>\$ 1,957,479</u>	<u>\$ 375,572</u>

The largest single source of receipts for the School District is property tax. In 2017-18, the School District's assessed valuation was \$374,854,570. In 2018-19, it increased by \$12,096,152 or 3.23% to \$386,950,722.

The following table shows the property tax rates, by fund, for fiscal years 2017-18 and 2018-19, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2018-19 would be \$1,102.

Fund	2017-18 Levy	2018-19 Levy	Levy Change	Percentage Change
General	0.990000	0.990000	-	0.00%
Special Building	0.060000	0.060000	-	0.00%
QCPUF	0.052000	0.052000	-	0.00%
Total Levy	1.102000	1.102000	-	0.00%

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2017-18 was \$737,612 and in 2018-19, it increased by \$601,238 (81.51%) to \$1,338,850.

	Year Ended 8/31/2018	% of Total	Year Ended 8/31/2019	% of Total
Receipts				
Property Tax	\$ 3,425,221	65.51%	\$ 3,541,262	58.78%
State Aid	737,612	14.11%	1,338,850	22.22%
Federal Receipts	150,232	2.87%	286,808	4.76%
Other Local, County, State, Receipts	915,544	17.51%	857,848	14.24%
Total Receipts	\$ 5,228,609	100.00%	\$ 6,024,768	100.00%
Disbursements				
Instruction & Instructional Support	\$ 3,765,535	68.54%	\$ 3,883,728	66.54%
Administration & Business Services	713,803	12.99%	763,127	13.08%
Operation & Maintenance	431,806	7.86%	432,736	7.41%
Transportation	195,418	3.56%	193,796	3.32%
Other	2,613	0.05%	41,354	0.71%
Federal Programs	263,009	4.79%	313,969	5.38%
Transfers	121,602	2.21%	207,714	3.56%
Total Disbursements	\$ 5,493,786	100.00%	\$ 5,836,424	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2018-19 fiscal year, the School District's General Fund Cash Position increased by \$188,344. The following table provides a detailed picture of the change in cash position:

	2018-19 Budget	Year-End Actual	Difference
09/1/2018 Actual Beginning Balance	\$ 999,120	\$ 1,083,710	\$ 84,590
Receipts			
Property Taxes	3,792,504	3,541,262	(251,242)
State Aid	1,338,850	1,338,850	-
Other Local	249,000	346,131	97,131
County	51,200	24,001	(27,199)
Special Education	60,000	130,410	70,410
Other State	44,000	353,881	309,881
Federal Programs	123,000	286,808	163,808
Nonrevenue	-	3,425	3,425
Total Receipts	5,658,554	6,024,768	366,214
Expenditures	5,868,345	5,836,424	(31,921)
08/31/2019 Ending Balance	<u>\$ 789,329</u>	<u>\$ 1,272,054</u>	<u>\$ 482,725</u>

As detailed in the table, total receipts were \$366,214 over budget, and the budget of expenditures was under-spent by \$31,921.

DEBT ADMINISTRATION

At year-end, the School District had \$2,665,508 in outstanding debt, consisting of leases and bonds.

	Balance 9/1/2018	Increases	Retirements	Balance 8/31/2019
Loan - Purchase iPads	\$ 10,458	\$ -	\$ 10,458	\$ -
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,443,000	-	96,000	1,347,000
Limited Tax Building Improvement Bonds, Series 2014B	188,000	-	25,000	163,000
Lease-Purchase Daycare Facility	1,340,705	-	185,197	1,155,508
Totals	<u>\$ 2,982,163</u>	<u>\$ -</u>	<u>\$ 316,655</u>	<u>\$ 2,665,508</u>

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Morrill Public Schools, 508 Jefferson Ave, Morrill, NE 69358. Our telephone number is (308) 247-3414, our fax number is (308) 347-2196, and our email address is stacy.rodriquez@mpslions.org.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2019

	<u>Governmental Activities</u>
	<u>2019</u>
ASSETS	
Cash and Cash Equivalents	\$ 848,546
Cash with Fiscal Agent	1,108,933
Total Assets	<u>1,957,479</u>
NET POSITION	
Restricted:	
Capital Outlay	408,904
Unrestricted	1,548,575
Total Net Position	<u>\$ 1,957,479</u>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities 2019
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction	\$ (2,838,139)	\$ 109,403	\$ 37,406	\$ (2,691,330)
Special Education	(460,359)	-	134,968	(325,391)
Support Services - Students	(441,490)	-	-	(441,490)
Support Services - Instruction	(167,818)	-	-	(167,818)
Board of Education	(93,087)	-	-	(93,087)
Executive Administration Services	(205,446)	-	-	(205,446)
District Legal Services	(7,385)	-	-	(7,385)
Office of Principal	(333,416)	-	-	(333,416)
Central Services	(123,793)	-	-	(123,793)
Operation & Maintenance of Plant	(544,395)	-	-	(544,395)
Student Transportation	(193,796)	-	-	(193,796)
Special Education Transportation	-	-	1,335	1,335
Support Services - Other	(39,472)	-	-	(39,472)
Community Services Operations	(1,882)	-	-	(1,882)
Federal Programs	(313,969)	-	256,356	(57,613)
Debt Service	(347,660)	-	-	(347,660)
School Nutrition	(168,769)	23,988	148,080	3,299
Total Governmental Activities	\$ (6,280,876)	\$ 133,391	\$ 578,145	(5,569,340)
General Receipts:				
Taxes:				
Property				3,985,631
Motor Vehicle				169,333
State and County Shared Receipts, unrestricted				398,530
State Aid				1,338,850
Interest Income				16,207
Other				41,127
Total General Receipts				5,949,678
Transfers - District Support to Activity (Fiduciary) Fund				(4,766)
Change in Net Position				375,572
Net Position - Beginning				1,581,907
Net Position - Ending				\$ 1,957,479

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT C

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

August 31, 2019

	Special Revenue Funds			Capital Project Funds			Total Major Governmental Funds
	General Fund	Benefit Fund	School Nutrition Fund	Depreciation Fund	Qualified Undertaking Fund	Special Building Fund	2019
ASSETS							
Cash and Cash Equivalents	\$ 274,438	\$ 9,732	\$ 7,652	\$ 259,137	\$ 108,004	\$ 189,583	\$ 848,546
Cash With Fiscal Agent	997,616	-	-	-	51,683	59,634	1,108,933
Total Assets	\$ 1,272,054	\$ 9,732	\$ 7,652	\$ 259,137	\$ 159,687	\$ 249,217	\$ 1,957,479
LIABILITIES & FUND BALANCE							
Fund Balance							
Restricted for:							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 159,687	\$ 249,217	\$ 408,904
Committed to:							
Capital Outlay	-	-	-	259,137	-	-	259,137
Employee Benefits	-	9,732	-	-	-	-	9,732
Nutrition Activity	-	-	7,652	-	-	-	7,652
Unassigned:	1,272,054	-	-	-	-	-	1,272,054
Total Fund Balance	1,272,054	9,732	7,652	259,137	159,687	249,217	1,957,479
Total Liabilities and Fund Balances	\$ 1,272,054	\$ 9,732	\$ 7,652	\$ 259,137	\$ 159,687	\$ 249,217	\$ 1,957,479

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

	Special					Total Major Governmental Funds	
	Revenue Funds			Capital Project Funds			
	General Fund	Employee Benefit Fund	School Nutrition Fund	Depreciation Fund	Qualified Capital Purpose Undertaking Fund		Special Building Fund
						2019	
RECEIPTS							
Local Sources	\$ 3,887,393	\$ 8	\$ 24,004	\$ 1,446	\$ 189,335	\$ 218,158	\$ 4,320,344
County Sources	24,001	-	-	-	-	-	24,001
State Sources	1,823,141	-	1,128	-	15,326	17,684	1,857,279
Federal Sources	286,808	-	146,952	-	-	-	433,760
Other	-	-	1,832	-	-	-	1,832
Total Receipts	6,021,343	8	173,916	1,446	204,661	235,842	6,637,216
DISBURSEMENTS							
Instruction	2,814,061	24,078	-	-	-	-	2,838,139
Special Education	460,359	-	-	-	-	-	460,359
Support Services - Students	441,490	-	-	-	-	-	441,490
Support Services - Instruction	167,818	-	-	-	-	-	167,818
Board of Education	93,087	-	-	-	-	-	93,087
Executive Administration Services	205,446	-	-	-	-	-	205,446
District Legal Services	7,385	-	-	-	-	-	7,385
Office of Principal	333,416	-	-	-	-	-	333,416
Central Services	123,793	-	-	-	-	-	123,793
Operation & Maintenance of Plant	432,736	-	-	-	105,324	6,335	544,395
Student Transportation	193,796	-	-	-	-	-	193,796
Support Services - Other	39,472	-	-	-	-	-	39,472
Community Services Operations	1,882	-	-	-	-	-	1,882
Federal Programs	313,969	-	-	-	-	-	313,969
Debt Services	321	-	-	-	139,052	208,287	347,660
School Nutrition	-	-	168,769	-	-	-	168,769
Total Disbursements	5,629,031	24,078	168,769	-	244,376	214,622	6,280,876
Excess (Deficiency) of Receipts Over (under) Disbursements	392,312	(24,070)	5,147	1,446	(39,715)	21,220	356,340
OTHER FINANCING SOURCES (USES)							
Other	3,425	20,573	-	-	-	-	23,998
District Support - Student Activities	(4,766)	-	-	-	-	-	(4,766)
Transfers In	-	-	-	202,627	-	-	202,627
Transfers Out	(202,627)	-	-	-	-	-	(202,627)
	(203,988)	20,573	-	202,627	-	-	19,232
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	188,344	(3,497)	5,147	204,073	(39,715)	21,220	375,572
Fund Balances - Beginning	1,083,710	13,229	2,505	55,064	199,402	227,997	1,581,907
Fund Balances - Ending	\$ 1,272,054	\$ 9,732	\$ 7,652	\$ 259,137	\$ 159,687	\$ 249,217	\$ 1,957,479

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT E

STATEMENTS OF AGENCY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FIDUCIARY FUND

August 31, 2019

	<u>2019</u>
ASSETS	
Cash	\$ 78,326
Total Assets	<u>78,326</u>
LIABILITIES	
Due to Student Organizations	78,326
Total Liabilities	<u>\$ 78,326</u>

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

August 31, 2019

	<u>2019</u>
NET POSITION, Beginning of Year	\$ 74,588
Receipts:	
Activities Receipts	<u>187,328</u>
Total Available Resources	<u>261,916</u>
Disbursements:	
Activities Disbursements	<u>188,356</u>
Other Financing Sources:	
Transfers In - General Fund Support	<u>4,766</u>
NET POSITION, End of Year	<u>\$ 78,326</u>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT F

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Morrill Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Morrill Public School's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS - EXHIBIT F
(Continued)

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

The School District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the School District and accounts for all receipts and disbursements of the School District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirements, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue fund:

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Capital Project Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund, Qualified Capital Purpose Undertaking Fund, and Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. The Depreciation Fund is considered a component of the General Fund.

Qualified Capital Purpose Undertaking Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the removal of environmental hazards and for the removal of handicap barriers in the School District's buildings. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

Fiduciary Fund - Fiduciary funds report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the School District's own program. The following is a fiduciary fund:

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

C. **Assets, Liabilities and Equity**

1. **Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2019.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as "Due To/From Other Funds".

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

Beginning with fiscal year 2011, the School District implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District's taxpayers are reported as program receipts. Program receipts in Instructional activity includes tuition received and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances, if present in the fund financial statements, have been eliminated or reclassified.

F. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimated); accordingly, actual results could differ from those estimates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state, and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that are considered material to the financial statements or that are required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. CASH AND CASH EQUIVALENTS

Nebraska State Statutes authorize the School District, with the consent of its board of education, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash and cash equivalents for the School District at August 31, 2019, consisted of the following:

Demand Deposits	\$ 848,546
Total Governmental Funds	848,546
Demand Deposits - Activity Fund	78,326
Total Fiduciary Fund	78,326
Total	\$ 926,872

At August 31, 2019, the School District had bank balances of \$981,664 (this does not reflect outstanding checks or deposits in transit). Cash and cash equivalents include bank balances and investments that as of August 31, 2019, are entirely insured and or collateralized by securities held by the School District's agent in the School District's name.

Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

B. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2019:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 207,393
Depreciation Fund	202,627	-
Fiduciary Fund	4,766	-
Total Operating Transfers	\$ 207,393	\$ 207,393

Transfers from the General Fund were used to support the School District's future bus acquisition (\$202,627) and student activities (\$4,766).

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service;

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

For the School District's year ended August 31, 2019, the School District's total payroll for all employees was \$3,797,507. Total covered payroll was \$3,247,451. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2017, to June 30, 2018, (and from July 1, 2018, through August 31, 2019). The school district (employer) contribution is 101 percent of the employee contribution. The School District's contribution to the Plan for its year ended August 31, 2019 was \$323,033.

3. Pension Liabilities

At June 30, 2018 the School District had a liability of \$1,910,048 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 89.50% funded as of June 30, 2018 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the School District's proportion was 0.1694%, which was an increase of 0.00427% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the School District's allocated pension expense was \$126,937.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

4. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.5 percent

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

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

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

The actuarial assumptions used in the July 1, 2018, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2018, (see the discussion of the pension plan's investment policy) are summarized in the following table:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.0%	

**Arithmetic mean, net of investment expenses.*

5. Discount Rate

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

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2117.

6. Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.5%	\$ 4,360,541
Current discount rate	7.5%	\$ 1,910,048
1% increase	8.5%	\$ (114,878)

7. Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. If an employee leaves Morrill Public Schools, in good standing, after at least fifteen years of continuous service, the Board of Education will “buy back” any unused days up to a maximum of forty-five (45) days at \$100 a day. As of August 31, 2019, the potential future liability was \$1,528.

Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. Current year payments totaled \$36,667 in cash payouts. The remaining liability of the one remaining agreement as of August 31, 2019, was \$7,500. The current amount payable for the 2019-2020 school year is \$7,500.

C. Federal Food Commodities

The School District received \$42,297 worth of Federal Food Commodities for the year ended August 31, 2019.

D. Commitments and Contingencies

1. Unemployment Compensation:

The School is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2019-2020 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

4. Long-Term Debt:

a. Loan-Purchase iPads

On June 23, 2016 the School District entered into a loan agreement for the purpose of purchasing iPads. The agreement calls for annual principal payments and interest payments with an interest rate of 2.9% until the note's maturity at September 30, 2018. In the current year the school made the final payment on the loan of \$10,458.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

b. Bonds Payable

Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A

On February 10, 2014, the School District issued \$1,774,870 of the Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A. These bonds were issued for the purpose of paying to improve the indoor air quality and environmental climate in the high school building and to provide customized cloud based lessons and tutorials for technology integration. The Series 2014A Limited Tax Qualified Zone Academy Bonds call for semi-annual principal and semi-annual interest payments with an interest rate of 5.25%, a direct pay federal interest credit maximum rate of 4.65%, and a sequester adjustment of 7.2% of the federal interest credit. The amount of the federal interest tax credit and the sequester adjustment have been combined in the following table. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	QZAB Tax Credit Interest	Total
2020	\$ 96,000	\$ 69,458	\$ (57,089)	\$ 108,369
2021	98,000	64,391	(52,924)	109,467
2022	98,000	59,246	(48,697)	108,549
2023	100,000	54,075	(44,446)	109,629
2024	100,000	48,825	(39,934)	108,891
2025-2029	650,000	150,177	(123,436)	676,741
2030-2031	205,000	10,788	(8,866)	206,922
Totals	<u>\$ 1,347,000</u>	<u>\$ 456,960</u>	<u>\$ (375,392)</u>	<u>\$ 1,428,568</u>

Limited Tax Building Improvement Bonds, Series 2014B

On February 10, 2014, the School District issued \$262,000 of the Limited Tax Building Improvement Bonds, Series 2014B. The bonds call for annual principal and semi-annual interest payments with an interest rate range of 0.85% to 2.90%.

The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2020	\$ 26,000	\$ 3,838	\$ 29,838
2021	26,000	3,317	29,317
2022	27,000	2,706	29,706
2023	27,000	2,004	29,004
2024	28,000	1,247	29,247
2025	29,000	420	29,420
Totals	<u>\$ 163,000</u>	<u>\$ 13,532</u>	<u>\$ 176,532</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

c. Lease-Purchase Administration & Daycare Facility

On November 17, 2016 the School District entered into a lease purchase agreement of \$1,525,000 for the purpose of constructing an administration building that would also house a daycare facility. The agreement calls for annual principal payments and interest payments with an interest rate of 1.85% until the note's maturity at October 15, 2023 as follows:

Fiscal Year	Principal	Interest	Total
Ending August 31			
2020	\$ 188,623	\$ 19,632	\$ 208,255
2021	192,113	16,111	208,224
2022	195,667	12,523	208,190
2023	199,287	8,870	208,157
2024	379,818	3,513	383,331
	\$ 1,155,508	\$ 60,649	\$ 1,216,157

d. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 9/1/2018	Increases	Retirements	Balance 8/31/2019	Amounts Due Within One Year
Loan-Purchase iPads	\$ 10,458	\$ -	\$ 10,458	\$ -	\$ -
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,443,000	-	96,000	1,347,000	96,000
Limited Tax Building Improvement Bonds, Series 2014B	188,000	-	25,000	163,000	26,000
Lease-Purchase Daycare Facility	1,340,705	-	185,197	1,155,508	188,623
Totals	\$ 2,982,163	\$ -	\$ 316,655	\$ 2,665,508	\$ 310,623

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2019, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

MORRILL PUBLIC SCHOOLS
MORRILL , NEBRASKA

EXHIBIT G

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 999,120	\$ 1,083,710
Receipts:		
Local Sources:		
1100 Property Taxes	3,792,504	3,541,262
1115 Carline Taxes	40,000	38,962
1125 Motor Vehicle Taxes	130,000	169,333
1312 Tuition Received from Individuals	70,000	238
1315 Tuition Received from Other Districts	4,500	2,700
1370 Preschool Tuition and Fees	-	49,739
1510 Interest	2,000	12,658
1800 Community Service Activities	-	56,726
1920 Contributions and Donations	-	485
1990 Other	2,500	15,290
	<u>4,041,504</u>	<u>3,887,393</u>
County Sources:		
2110 Fines and Licenses	8,000	24,001
2210 Educational Service Unit Receipts	43,200	-
	<u>51,200</u>	<u>24,001</u>
State Sources:		
3110 State Aid	1,338,850	1,338,850
3120 Special Education	60,000	129,075
3125 Special Education Transportation	-	1,335
3130 Homestead Exemption	-	66,854
3131 Property Tax Credit	-	183,403
3132 Personal Property Tax Credit	-	26,907
3134 Personal Property Tax Credit - Railroads & Public Service	-	3,086
3166 Flex Funding: School Age	-	5,893
3180 Prorate Motor Vehicle	5,000	11,530
3400 State Apportionment	35,000	49,739
3515 Distance Education Incentive Payment	-	6,469
3535 State Categorical Programs	2,500	-
3990 Other State Receipts	1,500	-
	<u>1,442,850</u>	<u>1,823,141</u>
Federal Sources:		
4309 Head Start	-	45,675
4310 REAP	-	15,615
4505 Title I	100,000	63,416
4512 IDEA Part B	10,000	55,572
4516 IDEA Preschool	-	3,837
4519 IDEA Enrollment/Poverty	-	87,856
4524 Other Federal Non-Catagorical Receipts	10,000	-
4708 Medicaid	3,000	12,807
4709 Medicaid Administrative Activities	-	2,030
	<u>123,000</u>	<u>286,808</u>
Other Non-Revenue Receipts:		
5690 Other	-	3,425
	<u>-</u>	<u>3,425</u>
Total Receipts	<u>5,658,554</u>	<u>6,024,768</u>
Total Available Resources	<u>6,657,674</u>	<u>7,108,478</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT G
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 2,746,000	\$ 2,814,061
1200 Special Education	503,650	460,359
2100 Support Services - Students	415,750	441,490
2200 Support Services - Instruction	216,800	167,818
2310 Board of Education	110,050	93,087
2320 Executive Administration Services	206,700	205,446
2330 District Legal Services	4,000	7,385
2400 Office of Principal	317,250	333,416
2510 Central Services	98,900	123,793
2600 Operation & Maintenance of Plant	493,400	432,736
2650 Vehicle Operation and Maintenance	25,000	-
2710 Student Transportation	219,000	193,796
2712 Special Education Transportation	9,700	-
2900 Support Services - Other	-	39,472
3300 Community Services Operations	1,000	1,882
3500 State Categorical Programs	2,918	-
6000 Federal Programs	275,600	313,969
Total Disbursements	<u>5,645,718</u>	<u>5,628,710</u>
Other Financing Uses:		
5000 Debt Services	-	321
8000 Transfers Out	222,627	202,627
8000 Direct Support- Activity Fund	-	4,766
Total Other Financing Uses	<u>222,627</u>	<u>207,714</u>
Total Disbursements and Other Financing Uses	<u>5,868,345</u>	<u>5,836,424</u>
FUND BALANCE, End of Year	<u>\$ 789,329</u>	<u>\$ 1,272,054</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT H

EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 12,134	\$ 13,229
Receipts:		
1510 Interest	-	8
Total Available Resources	<u>12,134</u>	<u>13,237</u>
Disbursements:		
2900 Employee Benefits	16,000	20,459
2900 Other	-	3,619
Total Disbursements	<u>16,000</u>	<u>24,078</u>
Other Financing Sources:		
5690 Other	<u>17,000</u>	<u>20,573</u>
FUND BALANCE, End of Year	<u>\$ 13,134</u>	<u>\$ 9,732</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT I

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 1,175	\$ 2,505
Receipts:		
1510 Interest	16	16
1610 Lunchroom Sales	50,000	23,988
1990 Other Local Revenue	1,000	1,832
3150 State Reimbursement	35,000	1,128
3990 Other State Receipts	50,000	-
4210 Federal Reimbursement	150,000	146,952
Total Receipts	<u>286,016</u>	<u>173,916</u>
Total Available Resources	<u>287,191</u>	<u>176,421</u>
Disbursements:		
3100 Salaries	100,000	82,740
3100 Employee Benefits	40,000	30,839
3100 Purchased Services	-	111
3100 Supplies & Materials	10,000	11,379
3100 Food	48,000	43,186
3100 Capital Outlay	48,000	506
3100 Other	-	8
Total Disbursements	<u>246,000</u>	<u>168,769</u>
Other Financing (Uses):		
8000 Transfers Out - General Fund Support	<u>(30,000)</u>	-
FUND BALANCE, End of Year	<u>\$ 11,191</u>	<u>\$ 7,652</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT J

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 60,061	\$ 55,064
Receipts:		
1510 Interest	-	1,446
Total Available Resources	60,061	56,510
Disbursements:		
2900 Capital Outlay	282,688	-
Other Financing Sources:		
5200 Transfers In - General Fund Support	222,627	202,627
FUND BALANCE, End of Year	\$ -	\$ 259,137

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT K

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 145,483	\$ 199,402
Receipts:		
Local Sources:		
1100 Property Taxes	199,202	186,203
1115 Carline Taxes	800	2,046
1510 Interest	500	1,083
1990 Other	-	3
	<u>200,502</u>	<u>189,335</u>
State Sources:		
3130 Homestead	-	3,512
3131 Property Tax Credit	-	9,633
3132 Personal Property Tax Credit	-	1,413
3134 Personal Property Tax Credit - Railroads & Public Service	-	162
3180 Pro-Rate Motor Vehicle	300	606
	<u>300</u>	<u>15,326</u>
Total Receipts	<u>200,802</u>	<u>204,661</u>
Total Available Resources	<u>346,285</u>	<u>404,063</u>
Disbursements:		
2515 Purchased Services	84,285	-
2515 Capital Outlay	140,000	105,324
Total Disbursements	<u>224,285</u>	<u>105,324</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(100,000)	(121,000)
5000 Debt Service Interest	(22,000)	(16,952)
5000 Other Expenses	-	(1,100)
Total Other Financing Sources (Uses)	<u>(122,000)</u>	<u>(139,052)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 159,687</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT L

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2019

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 165,757	\$ 227,997
Receipts:		
Local Sources:		
1100 Property Taxes	229,848	214,797
1115 Carline Taxes	1,000	2,361
1510 Interest	500	996
1990 Other Local Revenue	1,000	4
	<u>232,348</u>	<u>218,158</u>
State Sources:		
3130 Homestead	-	4,052
3131 Property Tax Credit	-	11,115
3132 Personal Property Tax Credit	-	1,631
3134 Personal Property Tax Credit - Railroads & Public Service	-	187
3180 Pro-rate Motor Vehicle	500	699
	<u>500</u>	<u>17,684</u>
Total Receipts	<u>232,848</u>	<u>235,842</u>
Total Available Resources	<u>398,605</u>	<u>463,839</u>
Disbursements:		
2515 Capital Outlay	<u>174,605</u>	<u>6,335</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(210,000)	(185,197)
5000 Debt Service Interest	(14,000)	(23,090)
Total Other Financing Sources (Uses)	<u>(224,000)</u>	<u>(208,287)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 249,217</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT M

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2019

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 13.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least five days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 13.

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
(Continued)

EXHIBIT M

C. Fiduciary Funds

School districts must complete a budget for the Activity Fund (a fiduciary fund). The total budget of expenditures for the fund was \$170,000. The actual expenditures were \$188,356.

D. Budget Violations

Budget violations occurred in the Employee Benefit and Activity Funds. The actual expenditures in the Employee Benefit Fund exceeded budgeted expenditures by \$8,078 and \$18,356 in the Activity Fund.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2019

	<u>2019</u>
Instruction:	
Salaries	
Teachers/Professional Staff	\$ 1,087,806
Substitutes	51,561
Employee Benefits	475,060
Purchased Services	52,643
Supplies and Materials	51,953
Textbooks	67,439
Capital Outlay	85,153
Other	1,519
	<u>1,873,134</u>
Instruction - Flex Spending:	
Salaries	
Teachers/Professional Staff	12,159
Employee Benefits	2,123
Supplies and Materials	78
	<u>14,360</u>
Instruction - Limited English Proficiency:	
Salaries	
Teachers/Professional Staff	67,392
Employee Benefits	15,318
	<u>82,710</u>
Instruction - Poverty:	
Salaries	
Teachers/Professional Staff	372,924
Employee Benefits	174,817
	<u>547,741</u>
Instruction - Early Childhood Educational Programs:	
Salaries	
Teachers/Professional Staff	141,037
Instructional Aides and Assistants	86,348
Employee Benefits	50,159
Purchased Services	1,909
Supplies and Materials	12,482
Capital Outlay	4,081
Other	100
	<u>296,116</u>
Total Instruction	<u>2,814,061</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2019

	<u>2019</u>
Special Education:	
Salaries	
Teachers/Professional Staff	\$ 112,150
Instructional Aides and Assistants	131,508
Employee Benefits	72,968
Purchased Services	135,287
Supplies and Materials	8,279
Capital Outlay	167
	<u>460,359</u>
Support Services - Students:	
Salaries	
Teachers/Professional Staff	222,334
Instructional Aides and Assistants	6,709
Professional Non-Certificated	61,046
Employee Benefits	69,798
Purchased Services	46,600
Supplies and Materials	16,887
Capital Outlay	13,272
Other	4,844
	<u>441,490</u>
Support Services - Instruction:	
Salaries	
Teachers/Professional Staff	38,232
Technical Staff	19,065
Employee Benefits	25,237
Purchased Services	72,967
Supplies and Materials	6,299
Capital Outlay	653
Other	5,365
	<u>167,818</u>
General Administration - Board of Education:	
Purchased Services	9,525
Accounting and Auditing Services	14,709
Liability Insurance	57,717
Supplies and Materials	870
Other	10,266
	<u>93,087</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2019

	<u>2019</u>
General Administration - Executive Administration Services:	
Salaries	
Administrative Staff	\$ 120,833
Non-Instructional	28,868
Employee Benefits	48,655
Purchased Services	4,674
Supplies and Materials	9
Capital Outlay	12
Other	2,395
	<u>205,446</u>
District Legal Services:	
Contracted Legal Services	<u>7,385</u>
Office of Principal:	
Salaries	
Teachers/Professional Staff	186,000
Non-Instructional	77,043
Employee Benefits	66,666
Purchased Services	934
Supplies and Materials	719
Capital Outlay	1,313
Other	741
	<u>333,416</u>
Central Services:	
Salaries	
Professional Non-Certificated	67,833
Employee Benefits	15,065
Purchased Services	13,965
Supplies and Materials	16,533
Capital Outlay	7,160
Other	3,237
	<u>123,793</u>
Operation & Maintenance of Plant:	
Salaries	
Non-Instructional	138,574
Employee Benefits	55,765
Purchased Services	14,209
Supplies and Materials	216,192
Capital Outlay	7,996
	<u>432,736</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2019

	<u>2019</u>
Student Transportation:	
Salaries	
Instructional Aides and Assistants	\$ 11,276
Non-Instructional	98,390
Employee Benefits	21,952
Purchased Services	20,725
Supplies and Materials	37,606
Capital Outlay	3,822
Other	25
	<u>193,796</u>
Support Services - Other:	
Early Retirement	36,667
Employee Benefits	2,805
	<u>39,472</u>
Community Services Operations:	
Supplies and Materials	<u>1,882</u>
Federal Programs:	
Title I	127,589
Title II, Part A	6,641
IDEA Base	9,962
IDEA Preschool	29,436
IDEA Enrollment	125,991
REAP	14,350
	<u>313,969</u>
Debt Services:	
Debt Services Interest	<u>321</u>
Transfers:	
Activities Fund	4,766
Depreciation Fund	202,627
	<u>207,393</u>
Total Operational Cash Disbursements	<u><u>\$ 5,836,424</u></u>



Robert R. Rauner, Jr., CPA, JD

Rachel L. Smith, CPA

Jeffrey J. Jung, CPA, PFS

Julia K. Peetz

Jena R. Hansen

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2019. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2019-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2019-002.

Morrill Public Schools' Response to Findings

The School District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in black ink that reads "Rauner & Associates, P.C." The signature is written in a cursive, flowing style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2019

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT O

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2019

FINANCIAL STATEMENT FINDINGS

2019-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however, the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.

2019-002: INSTANCE OF NONCOMPLIANCE, Budget Noncompliance

Condition: The School District violated the Nebraska Budget Act. The actual expenditures of the Depreciation and Special Building funds exceeded the budgeted expenditures.

Criteria: The School District's management should monitor each fund on a monthly basis to detect and correct a potential budgeting error.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to print budget to actual reports each month for review by management and the School Board.

Response: At this time, the School District's management will strive to monitor expenditures in comparison to budgeted expenditures and more accurately budget for each fund's projected disbursements.



Robert R. Rauner, Jr., CPA, JD
Jeffrey J. Jung, CPA, PFS
Jena R. Hansen
Rachel L. Smith, CPA
Julia K. Peetz

November 5, 2019

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

We have audited the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, for the year ended August 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the School District's policies and procedures:

In fiscal year ending 2019, total expenditures exceeded total revenues in the School District's Employee Benefit and Qualified Special Purpose Undertaking Fund by \$3,497 and \$39,715 respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of these funds to ensure that the fund is cost effective and financially feasible.

The School Districts Employee Benefit and Activity Funds exceeded the expenditure budget. The Employee Benefit and Activity Funds exceeded the expenditure budget by \$8,078 and \$18,356 respectively. An accurate amended budget should have been submitted for these funds when it was known that expenditures were higher than originally anticipated.

The Activity Fund had accounts with negative balances totaling \$7,192. Receipts should be collected to resolve these negative balances or funds should be transferred from the General Fund to cover the deficit balances.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balance – budget and actual, and the general fund supplemental schedules of operational cash disbursements, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink that reads "Rauner & Assoc P.C." in a cursive script.

RAUNER & ASSOCIATES, P.C.
Certified Public Accountants

Board Meeting Activity Report

November 18, 2019

The Junior Cheer program has been launched, they have had two practices so far and currently have five girls participating in the program. April Ott has taken on the responsibility of the Junior Cheer sponsor. It is a volunteer position for the 2019-2020 season. The varsity cheerleaders are helping with the program, this is providing not only guidance for the Junior cheerleaders, but giving the varsity cheerleaders valuable leadership experience.

Football team made the playoffs for the first time in fourteen years. We traveled to Fullerton, NE for the game. The team lost the game, but the guys played well all season.

Brad has been working on getting the new track boards hung and they look great. Booster club donated plaques for the boards that inform everyone that they were donated by the Booster club.

Winter season is underway with great numbers in all three sports. Wrestling is starting off with 9 wrestlers. Boys basketball is starting with 16 boys and Girls basketball is starting with 23 girls. For girls' basketball we are going to have to add additional games do to the fact that with the number of girls that we have there will not be enough game time between the JV and Varsity game for that many girls. I am currently working on finding additional games.

Last month I talked to you about the STRIV/HUDL broadcast system for all activities. I feel that STRIV is the best option, the trouble we had was who would run the system. I spoke with Riley Kaufman to see if this would be something, he might be interested in taking the lead on. Riley would be a capable and dependable person to head this program. Mr. Sherwood had mentioned that this position could be a stipend position given the commitment that it would require. I feel this is definitely a position that would require a stipend. I am not sure what that number would be. We have very few weeks throughout the year that we do not have at least one home event.

I spoke last month about the analyzing the data regarding all sports and where we need to improve. I am still currently putting those numbers together for wrestling, track and cross country. However, it is clear that we need to provide our kids more learning opportunities in Volleyball. I spoke with Mike Trader the former college basketball coach that comes every summer and puts on a basketball camp here. He told me that the University of Kearney's head volleyball coach is a phenomenal teacher and would be a great person to have come here and put on a camp for our kids. He was going to reach out to him and I will reach out to him as well regarding a camp for this summer.

The girls' basketball team had Madie Schaefer come and run one of our conditioning days. She is a strength and conditioning coach at Xplosive Edge in Omaha. This company helps ready athletes for health and competition. I have attached their flyer. We had the opportunity to have a nice discussion on our school and what we lack in education and execution regarding this area. Madie was a 2014 graduate of Morrill High School. Her company has a package that they could provide that would include testing our athletes and providing a path to success. We discussed if we were interested in this they would come out at the beginning of the summer, the end of the summer and twice during the school year during the off seasons. They would provide training for athletes as well as coaches. I think this could be a great opportunity to take advantage of. Their company is full of extremely educated and experienced coaches that could provide us great guidance.

The Program

With a 15 year track record of improving athletic performance and reducing injuries, The Xplosive Edge is now offering consulting around the nation! Update your program to 2019 with the newest integration techniques, technology, and the most scientifically proven program in the country! Owner Gibbie Duval and brother Zach Duval, now head strength and conditioning coach for Nebraska Football, have installed this program into numerous schools across the nation.
MAKE YOURS THE NEXT!



THE STARTER PACKAGE

Presentations:

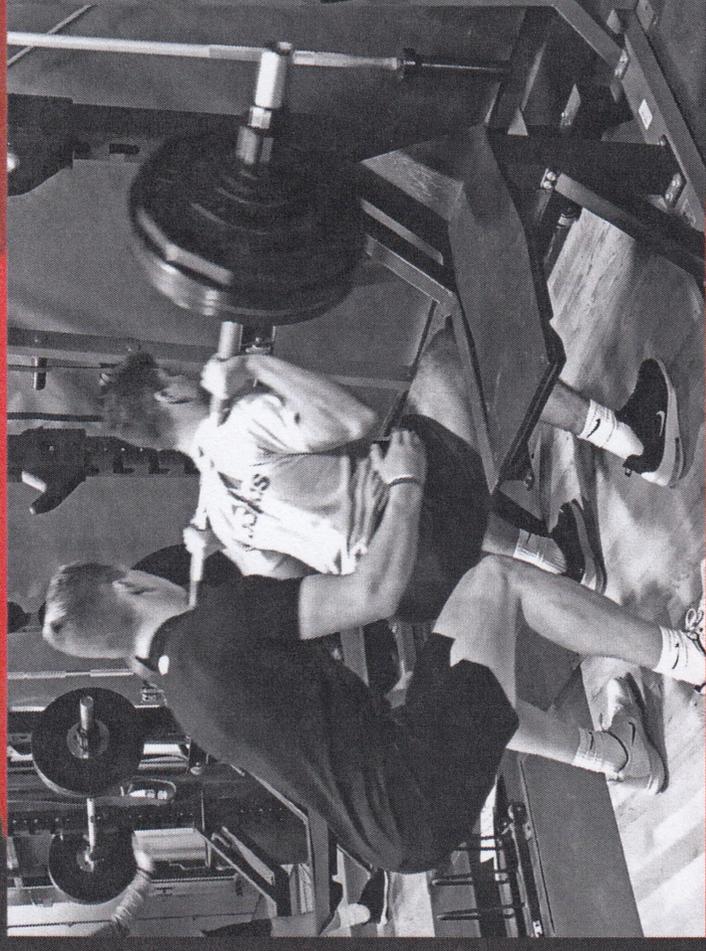
- 10 Husker Power Principles
- Programming
- Periodization
- Metabolic Circuit

Includes:

- Weight Charts
- Programming Cards
- Practical Weight Room Session

PRICE | \$2400

STRENGTH
EXPLOSIVE
POWER
SPEED
AGILITY
QUICKNESS
BALANCE



STRENGTH
AND CONDITIONING



FOLLOW US!

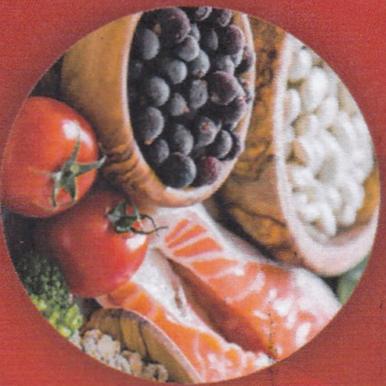


www.xplosiveedge.com
gduval@xplosiveedge.com
402 | 933 | 7622

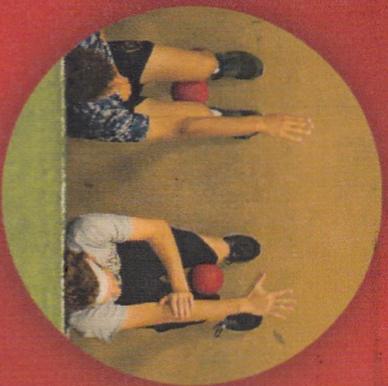
PREP EDGE CONSULTING



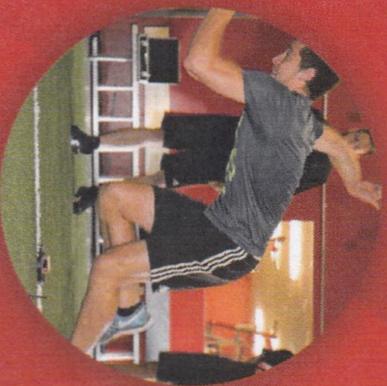
ADDITIONAL SERVICES...



NUTRITION \$1200



WARM-UP \$1200



TESTING \$1200

NUTRITION

The nutrition presentation is a workshop for all of your coaches and athletes. We will implement our nutrition program which is based around Dave Ellis's world-renowned Fueling Tactics® program. This 3-step program is very interactive and comes with grocery shopping charts and fueling plans for all of your athletes.

POSTURAL RESTORATION

Postural Restoration® (PRI) is a posture-based approach designed to improve physical adaptations and asymmetries within in the body by focusing on repositioning and breathing techniques, thus reducing pain and injury among athletes. This addition to your program will provide an introduction to PRI with both classroom and practical sessions to implement proper warm-up, cool-down, and integration techniques into the weight room. Postural Restoration is the secret sauce that will really help improve performance and reduce injuries.

TESTING

Xplosive Edge will test up to 100 athletes using our state of the art Dashr® timing and jumping equipment. Testing will include pro-agility, vertical jump, 10 yard dash, and 40 yard dash. Each athlete will also be scored using the Performance Index created by Boyd Epley and used by the University of Nebraska. This addition will give you a baseline for athletic performance.

MEET THE COACHES



Gibbie Duval
GSCS | RSGC*D | GPT |
PRT | USAW



Brent Bahl
GSCS | GPT | FMS |
USAW



Diane Banderas
GSCS | USAW

Morrill Board of Education Report

Nov. 2019

HS Principal Report

1. The HS staff will be in a workshop for “Poverty Training” from the ESU on Nov. 22nd
 1. The staff felt since there is overwhelming data showing our Free/Reduced lunch students appearing on the down list (over 90% of the list), they wanted to gain some strategies that would focus on this group. This will be the first of at least 2 workshops with the ESU.
 2. Our SAT (student assistance team) team also met with the ESU to update our processes in referring, intervening, and following up on students who are struggling in different areas for various reasons. The staff hopes the updated process will better serve our struggling students.
 - i. The SAT team consists of the following:
 1. Tom, Julie Black, Kyle Rice, Jessica Martin, Roxanna Fees, Krystal Caudill, and the nurse when needed.
2. The final teachers who have not attended RCA returned Nov. 9th having gained an amazing experience. We had several discussions over the few days on how we can update some of the things we are currently doing. We plan to meet as a whole staff to share those ideas.
3. Colby Folck and I will be attending an ESU training Nov. 19th for math intervention. We hope to get some good information on how we can improve our process in math interventions. Holly Walter and Josie Ryan will also be attending a Reading workshop Dec. 9th.
4. I have attached some information on our students that our taking College Dual Credit class that Kyle has put together for me, and also have provided a possible proposal for MHS student taking college courses.
5. Attached is a DOWN LIST COMPARISON from spring semester 18-19 and 1st quarter fall 2019. This shows the changes since running a late bus.
6. Attached is an attendance break down of our after school special on Mon. and Wed.
7. The RCA system has proven to be successful in getting and keeping students involved on campus. When new students start, they already feel like they are part of something, and it provides more opportunities for leadership and mentoring among older students. We have seen positive transformations in our culture over the past couple of years. Since we have been to RCA and implemented some of their strategies the culture of our building has improved. Teachers have gained good teaching strategies along with creative ideas for lessons. The classroom environment is better with the incorporation of music, movement, and appearance. One of the best things we have utilized from RCA is our consistency across the building. The HS staff is all on the same page regarding expectations across the grade levels and content areas. Something that would help us continue to grow in these strategies would be to revisit RCA with staff that has not been for 2 or more year, even if for 1 day.

We are thankful for the time and appreciate the commitment in sending us. The staff is consistently looking to change/improve how we provide for our students using the RCA principles.

1. Attached is an article that will go out to the Voice News Wednesday.
8. Mr. Rice has also provided some information for data on some of the areas he provides for our students in an attachment.

Late Bus Data

Monday 16-Sep

Wednesday

Grade	# on list	Absent	Grade	# on List	Absent
7	1	0	7	5	0
8	0		8	5	0
9	5	0	9	8	0
10	2	2	10	4	0
11	0		11	0	
12	1	0	12	2	1
	9	2		24	1

Monday 23-Sep

Wednesday

Grade	# on list	Absent	Grade	# on List	Absent
7	7	2	7	5	2
8	5	0	8	9	3
9	9	3	9	8	2
10	9	3	10	4	2
11	0	0	11	0	0
12	2	0	12	2	2
	32	8		28	11

Monday 30-Sep

Wednesday

Grade	# on list	Absent	Grade	# on List	Absent
7	4	0	7	1	0
8	2	0	8	1	0
9	6	2	9	5	1
10	5	4	10	4	1
11	0		11	0	
12	2	1	12	0	
	19	7		11	2

Late Bus Data

Monday 7-Oct			Wednesday		
Grade	# on list	Absent	Grade	# on List	Absent
7	2	1	7	3	0
8	3	0	8	3	0
9	2	1	9	6	3
10	1	1	10	7	1
11	1	0	11	0	0
12	0	0	12	1	0
	9	3		20	4

Monday 14-Oct			Wednesday		
Grade	# on list	Absent	Grade	# on List	Absent
7	0		7	7	1
8	3		8	5	0
9	9	3	9	11	4
10	4		10	1	0
11	2	1	11		
12	0		12	1	0
	18	4		25	5

Monday 5-Nov			Wednesday N/A		
Grade	# on list	Absent	Grade	# on List	Absent
7	13	4	7		
8	0		8		
9	0		9		
10	9	1	10		
11	1		11		
12	2		12		
	25	5		0	0

Monday N/A			Wednesday 13-Nov		
Grade	# on list	Absent	Grade	# on List	Absent
7			7	7	4
8			8	1	
9			9	6	
10			10	2	2
11			11	0	

Late Bus Data

12			12	0	
	0	0		16	6

Morrill High School teachers attend the Ron Clark Academy in Atlanta Georgia November 7th and 8th. Morrill High School is in our 3rd year of implementing strategies from the Ron Clark Academy. The board of education made the commitment to sending all teachers to experience this amazing educational workshop. November 7th and 8th Morrill High School sent the last 5 teachers who have not participated in the RCA Experience. The Ron Clark Academy experience is something that cannot be put into words, but must be seen firsthand. "This unique experience is unlike any educational experience I have ever been a part of, and a must for all educators."-(Tom Peacock). Morrill High staff was quoted as saying, "RCA is a school that models excellence, where teachers utilize unique instructional strategies to help students succeed in and out of the classroom. The RCA experience opened my eyes to the potential of what a school can/should be for teachers, students and parents. Observing the teachers and students in action at RCA was an unforgettable experience, to say the least. I plan on taking full advantage of the RCA experience throughout my career at Morrill"-(Alexa Winkler), "Attending the Ron Clark Academy was an exciting and eye-opening experience. All of the teachers had their own styles and methods of teaching, but each had a passion to help the students learn. I enjoyed watching the teachers and students interact in unique ways during class. I hope to take several of the things I noticed and put my twist on them for use in my own teaching"-(Colby Folck), "A truly unique experience that you have to see to believe" (Scott Muir), "The culture of RCA was warm and inviting even as an outsider. The kids were amazing at making us feel welcome and apart of their community even though they know we are only going to be there for two days and probably never see them again. As a teacher I gained the notion of parent involvement in students' education is so important and getting to know the parents is one step to creating a relationship together to help the success of the student"-(Holly Walter), "I had an incredible time at RCA. I learned a million things that I can't wait to implement, and I filled up on the spirit which drove me to teach in the first place. I am so grateful to the MPS Board and Administration for the opportunity to attend"-(Laura Fortney).

2nd Semester Down List Data - 2018-19

2018-19	Option	Resident	FRL	nonFRL	White	Hispanic	Sped	Male	Female	# of Kids
22-Jan	11	38	37	22	34	15	9	27	22	49
29-Jan	13	42	44	11	42	13	8	33	22	55
5-Feb	12	38	38	12	37	13	6	34	16	50
12-Feb	12	35	34	13	34	13	8	33	14	47
19-Feb	14	31	34	14	32	13	5	29	16	45
27-Feb	15	34	38	11	35	14	7	32	17	49
5-Mar	11	32	35	8	30	13	8	29	14	43
2-Apr	17	44	43	18	46	15	10	37	24	61
9-Apr	17	47	48	16	44	20	7	39	25	64
16-Apr	18	40	44	13	44	14	8	35	23	58
24-Apr	17	41	43	15	43	15	8	36	22	58
30-Apr	14	37	40	11	39	12	8	33	18	51
Sem Ave	14.3	38.3	39.8	13.7	38.3	14.2	7.7	33.1	19.4	52.5
	27%	73%	76%	26%	73%	27%	15%	63%	37%	

1st Quarter Down List Data - 2019-20

2019-20	Option	Resident	FRL	nonFRL	White	Hispanic	Sped	Male	Female	# of Kids
10-Sep	4	19	20	2	14	9	5	15	8	23
17-Sep	9	29	33	6	27	12	7	22	17	39
24-Sep	6	25	28	2	20	10	5	19	11	30
1-Oct	4	27	28	3	20	11	1	19	12	31
8-Oct	4	19	21	2	14	9	1	17	6	23
15-Oct	3	24	24	3	15	12	2	17	10	27
1 Q Ave	5.0	23.8	25.7	3.0	18.3	10.5	3.5	18.2	10.7	28.8
	17%	83%	89%	10%	64%	36%	12%	63%	37%	

Sem Ave	14.3	38.3	39.8	13.7	38.3	14.2	7.7	33.1	19.4	52.5
1 Q Ave	5.0	23.8	25.7	3.0	18.3	10.5	3.5	18.2	10.7	28.8
Difference Spring 19 to Fall 19 Q 1	-9.3	-14.4	-14.2	-10.7	-20.0	-3.7	-4.2	-14.9	-8.8	-23.7
	10%	45%	49%	6%	35%	20%	7%	35%	20%	55%

Morrill Elementary Behavior Data

1st Quarter, 2019-2020

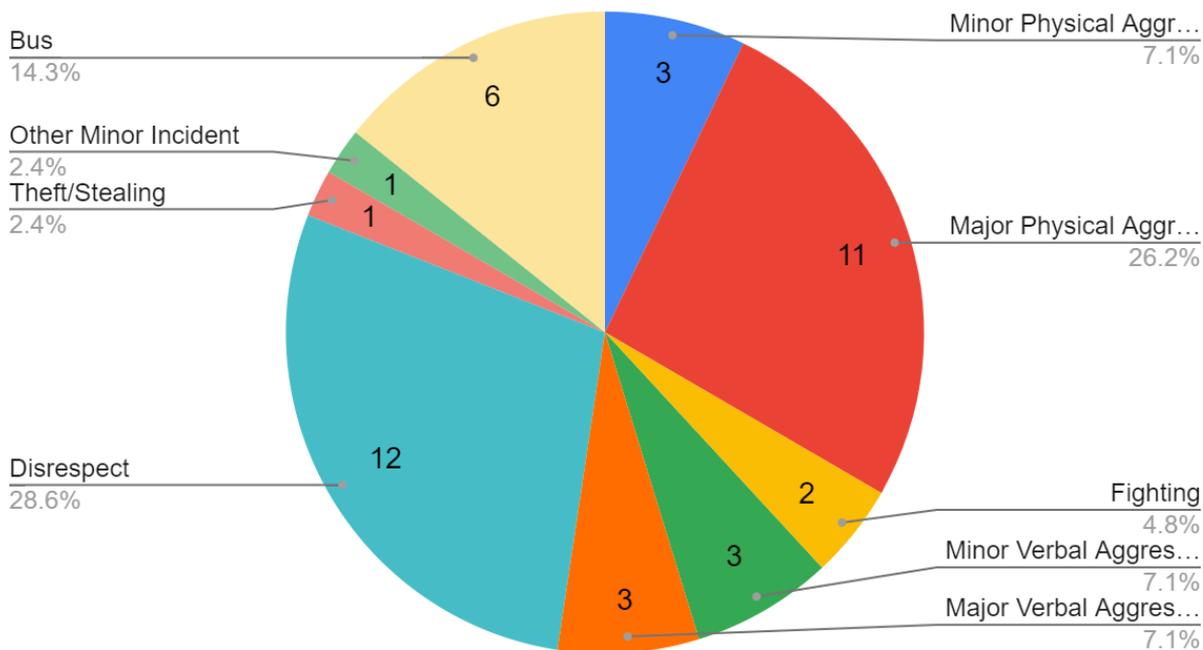
A dark blue diagonal graphic that starts from the bottom left corner and extends towards the top right corner, creating a triangular shape in the lower half of the page.

1st Quarter Behavior Numbers

Minor Physical Aggression	Major Physical Aggression	Fighting	Minor Verbal Aggression	Major Verbal Aggression	Disrespect	Vandalism	Theft/Stealing	Inappropriate Technology Use	Other Minor Incident	Other Major Incident	Physical Assault	Verbal Assault	Cheating	Bus	Total Offenses
3	11	2	3	3	12	0	1	0	1	0	0	0	0	6	42
7.14%	26.19%	4.76%	7.14%	7.14%	28.57%	0.00%	2.38%	0.00%	2.38%	0.00%	0.00%	0.00%	0.00%	14.29%	

1st Quarter Behavior Chart

1st Quarter Behaviors



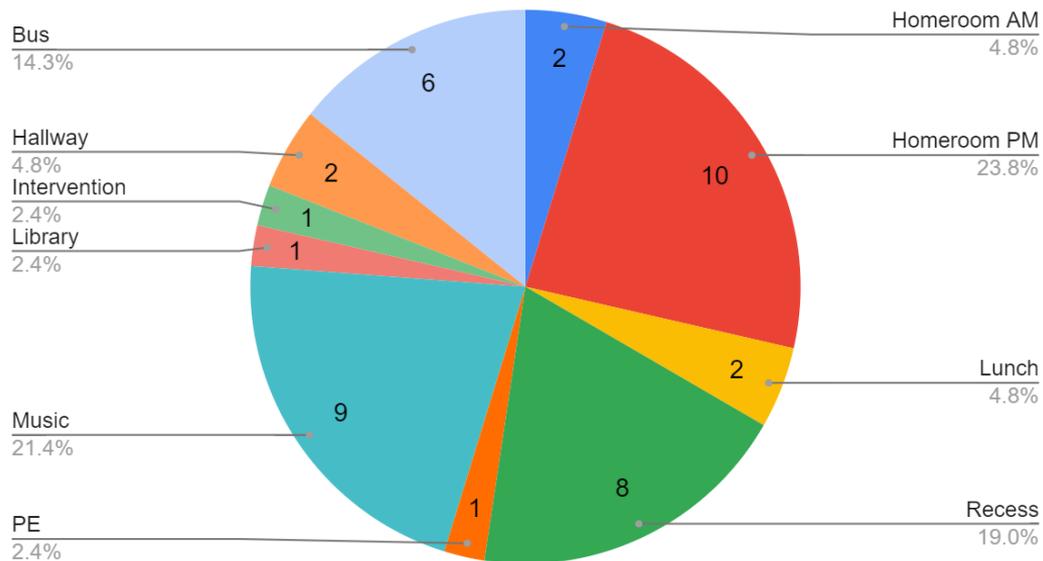
Behaviors vs. Time/Location

- Afternoons, recess, and music are the three areas that students struggle the most.
- Bus incidents are also common.

Location	# of offenses	% of total
Homeroom AM	2	4.76%
Homeroom PM	10	23.81%
Lunch	2	4.76%
Recess	8	19.05%
PE	1	2.38%
Music	9	21.43%
Band	0	2.38%
Library	1	2.38%
Computers	0	2.38%
Intervention	1	2.38%
Hallway	2	4.76%
Restroom	0	0.00%
Bus	6	14.29%

Behaviors vs. Time/Location Chart

Behaviors vs. Time/Location



Behaviors School-Wide

- There were 26 students written up.
 - There are 179 students in our school.
- 14.52% of students had a write up.
- There were 9 students with 2 or more write ups.
 - 5.02% of students had 2 or more write ups.

PAWS & Ready Room

- There were a total of 44 different instances where a student was in the PAWS Room.
- Students come to the PAWS Room for a variety of reasons...
 - Quiet place to finish work, cool down, debriefing, restorative circles
- Since the start of the Ready Room there have been 12 different times students have been in the Ready Room

2019-20 vs. 2018-2019

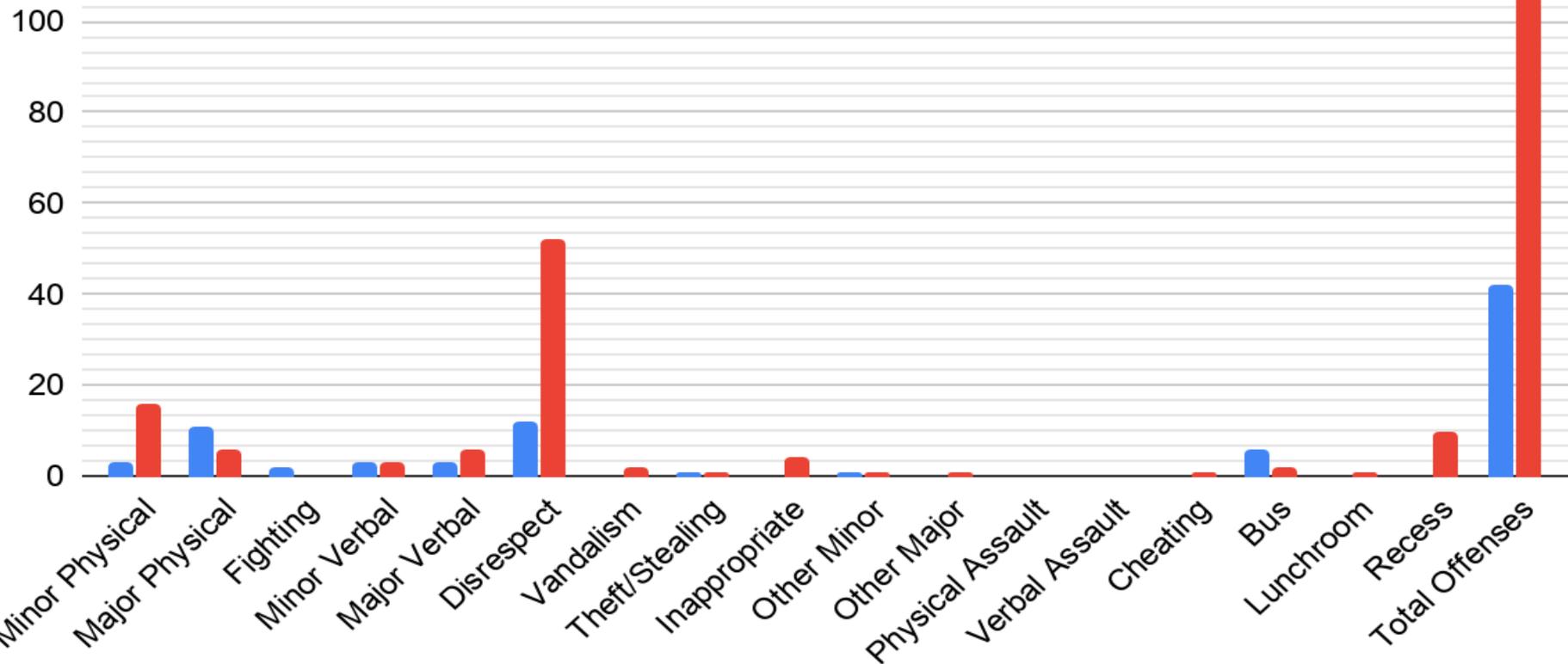


Comparing 1st Quarter

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

1st Quarter Comparisons

2019-2020 2018-2019



November 2019 Board Report

Keri Homan

Elementary Principal

Curriculum Fellowship~

Keri and Erica Croft attended the first meeting in Grand Island. There were also three members of ESU #13 at the meeting. The first two days were primarily spent building background of the importance of high quality materials and what we need to look at when reviewing curriculums. We did come up with a suggested timeline for reviewing English Language Arts Curriculums and making a proposal to the board based on the research. Since Keri and Erica were the only the members of the committee in attendance, we will be using Nov. 22 to involve the rest of the staff and share the background information on the importance of High Quality Materials.

In addition to the work we will do as a staff, the committee will be meeting with the fellowship administrators in November. This will be a virtual meeting.

Conferences~

Parent Teacher Conferences were well attended in October. Many classes had 100% attendance. PTO provided staff with snacks/meals both nights. We also held a book fair during conferences.

Testing, Data, and Interventions~

Individual 2018 NSCAS results went home with students. I will hold a parent meeting at the December PTO meeting to discuss school-wide results and what we are doing to increase test scores for the future.

November 7th and 8th, staff met to discuss student data in reading and made necessary adjustments to intervention groups. This process was led by the SAT team and classroom teachers.

All students in 1st through 6th grades are tested each month on the STAR test. We are doing this testing the 3rd week of each month. New data will be available next week.

Students who were not proficient on DIBELS are progress monitored either weekly, or biweekly. The progress monitoring scores are being shared with Joe in a data notebook. We will do a benchmark test again in December.

iReady Math is being monitored by Keri and classroom teachers. We are discussing the data at meetings. We will have another data meeting next week. Students will be benchmark tested again in December.

Part of the staff discussion Nov. 22 will be how we can increase math and reading instruction at the elementary school. This will require thinking outside of the box as the elementary schedule is complex. One change that will be taking place in the very near future will be a math practice club before school.

RCA~

Keri, Walker Britsch, Holly Marker, and Whitney Peachey attended the Ron Clark Academy November 7th and 8th. Since we have come back, we have started a Google Doc to share ideas we want to implement (both school wide and in individual classrooms). The idea is to collaborate and keep each other excited and push ourselves to implement some of the ideas we have. Holly, Walker, and Whitney all wrote a paragraph for the Voice News, it was submitted last week, but due to a full paper (Veterans Day), it will be in the next week's edition.

Music~

We have two 5th grade students, Hayden Chapman and Laney Walter, who will be representing Morrill Elementary School in Lincoln November 21 and 22 at the Nebraska Children's Choir. Several students auditioned and these two were selected to participate. Kenny and Cheyanna will also be holding auditions for students to represent Morrill in Bayard for Sing Around Nebraska. We will be able to send up to 20 students in 4th, 5th, and 6th grade. This event will be in February.

State Principal's Conference~

I will be attending the State Principal's Conference in Lincoln, December 12 and 13. I am scheduled to be a presenter at the conference. I am also very excited to see and hear the keynote speaker, Adam Welcome. He is the author of the book, Kids Deserve It, the book some of my staff did a book study on this summer.

PAWS Room Update~

A slide show is provided to show 1st quarter data.

2nd quarter:

- 10 Students are on the Consequence Ladder
- 4 of the students have 2 offenses
- 1 student has 3 offenses

- Minor Physical Agression (4), Vandalism (4), and Disrespect (3) are the categories with the most offenses.

Counseling Update~

Jessica and Kyle have been working to serve students in both buildings. In addition to small groups and individual counseling, Jessica has tried to do classroom counseling with each class each week. 6th grade students will be performing at the Christmas Stroll, with the drums.

At the current time, it has been a struggle to get the scheduled classroom counseling sessions in while meeting the needs of individual students and working with situations at both buildings that require immediate attention. The counseling priority will be shifted to meet the immediate needs of students needing the most attention.

Student Counts~

Kindergarten Haag, Lauren (12)	1st Mihevc, Jessica (14)
Kindergarten Martin, Jamie (14)	1st Muir, Kaeleigh (13)
2nd Croft, Erica (9)	3rd Lofink, Whitne (11)
2nd Walker, Sarah (10)	3rd Soto, Luanna (11)
4th Armstrong, Lauren (15)	5th Marker, Holly (12)
4th Peachey, Whitney (12)	5th Lackey, DeLinda (13)
6th Britsch, Walker (16)	
6th Hoff, Robin (15)	
As of 11-5-19	
Total Students: 177	

Van # 2 time to retire or replace:

1. Door Roller System Replaced
2. Door Replaced
3. Scottsbluff Body & Paint straightened post
4. Door Roller System Replaced
5. Inside door handle replaced 2x
6. Outside door handle replaced 3x
7. The door still does not close all the way and comes open while driving
8. The last snow we got overnight, snow was in the van in the morning
9. The van locks automatically when keys are left in ignition while running, when off, when keys are out of ignition but still in van.

We have spent nearly \$4000 over the past 3 years trying to fix that door. I would like to contact used van suppliers to investigate what we could purchase and how much we could get on trade in from this van.

The two elementary ceiling mount HVAC units that we ordered from Florida last summer arrived last month and are on hand. We have had a couple of roof leak issues. One at elementary with the rubber membrane pulling away from the wall – that was repaired by Twin Cities roofing. At the secondary a vent pipe above one of the bathrooms by the AD office was leaking water during snow melt. Brad tarred around the pipe and is monitoring. A secondary roof top HVAC compressor (1 of the 3 in sequence) had gone out again. Brad led the trouble shooting with Jason from Jerry's sheet metal in Grand Island. Jason ordered the replacement compressor and came and replaced it... a one day solution. Brad and I have been brainstorming about just using the boiler in the cold winter months because it costs less to run than the electric HVAC system at the high school. We would have to solve the band room problem because it is the only room not impacted by the boiler. I think we could potentially solve the band room problem as a standalone... fairly reasonably. We are exploring the idea.

Jessica Martin and I want to attend the 10th Annual Nebraska Child Health and Education Summit: Healthy Minds = Promising Futures hosted by the NSEA and the NASB. It is in Lincoln on December 3. We would leave Monday afternoon and return Tuesday evening. There are 21 different Nebraska organizations representing both education and health communities working together to sponsor this event. The focus this year is Trauma Informed Learning. Nebraska has seen an increase in the number of children dealing with behavioral and mental health challenges. Through aligned systems of care, we hope to develop school cultures and environments that address the whole child and will result in fewer children in crisis.

As I transition away from the director role of the Early Childhood building, I will certainly provide support and guidance for the new director Sunny Edwards. She and I collaborated on the advertising, screening, interviewing, selecting and re-assigning for our early childhood program. She and I have had TWO of the EIGHT management training sessions by Sarah Ochoa in Scottsbluff and will continue to do those trainings together. This will assist as she moves from her teaching and coaching perspective to director perspective. Because she does not hold a Nebraska administrative certificate, I will continue to

observe and evaluate the certificated staff in the building (right now – Sunny Edwards, Sherri Schultz and Kelsey Southard) but Sunny will evaluate all of the classified staff in the building. On Friday, November 15, Sunny, Tory and I restructured Tory’s job duties reflective of having a new full time director in the building and re-designed the accountability system for Tory, for Sunny and how those ladies and the rest of the staff will interact with me and maintenance, business, transportation, cafeteria, etc.

Also in transition away from the early childhood director role, I will be attending much more to the leadership and development of our department of Special Education and attention to 504 services. Juliana, Sherri and I went to Omaha for the Annual Tri State SPED Law Conference. Julie Black intended to go with us but had some family medical needs to address. Sherri and Juliana both felt the conference was very helpful, enlightening, and a little bit scary. They want to attend every year so that they are prepared for the current legal landscape of special education. When listening to the SPED Law Year in Review, a large percentage of the cases were related to Child Find, and many of those related to 504 plans. Just this week I got a call from a guardian of several students in our district. The oldest child has missed more than 10 days of school already this year and has been significantly tardy more than 10 times, failed multiple classes 1st quarter, is failing multiple classes right now. The child is being treated for several medical issues... these medical issues hinder the child’s access to learning.... This was shared with you to demonstrate what kind of situations prompt 504 plans ... children not having a learning disability but have access challenges are eligible under 504. We have an early childhood SPED situation for which I have contacted John Selzer to ensure that we are structuring things according to legal parameters. He is researching and getting back to me.

I have called the NDE Department of Finance and Administrative Services, which was the department that calculated our Early Childhood TEEOSA revenue for

2017-18	\$174,000
2018-19	\$390,000
2019-20	\$495,000

I have asked them to calculate what the revenue for the 2020-21 school year will be the for early childhood program. They can calculate that now because the final financials have been completed for the 2018-19 school year. I will communicate that to you as soon as the information is available to me.

The new bus has been moved to the Scottsbluff/Gering/Mitchell route. The communication radio from the old bus being scrapped was installed on that new bus. The rear heater motor in Marvel’s bus was dysfunctional but the old bus being scrapped rear heater motor was identical but in good working order, so Brad removed it and replaced Marvel’s. Several other components were salvaged from the old bus, and Brad was able to find a company to purchase the bus for salvage for \$500; they will cut through the frame and put a hole in the engine block as required. Upon completion – this week I believe – Brad will complete the documentation and submit to DEQ for reimbursement of 50% of purchase cost.

Nancy Bolz, Director of Engagement Services for Cognia, contacted me asking me to serve on the Prairie View Early Childhood review in Ogallala on March 2-4, 2020. In light of the permission granted earlier, I said yes to her request. There are about nine separate reviews in the Omaha area February 10-12, 2020 that have no team members scheduled yet... those would be high school level reviews and several of them are Magnet schools. I offered my services during that period... I will let you know if they get back

to me. I would think a Magnet program would be a very, unique educational setting, philosophy and design.

**2019-2020 Training Schedule
Morrill Early Childhood**

Staff Member	CPR First Aid Morrill TBD Lauren Jantzi	Substitute Training Nov 22 2:30-3:30 Sunny Morrill	DHHS Health & Safety Training ONLINE Due TBD	Safe with you Dec 14 PTP,SS,AHT Bridgeport 9- 3	ELG Approaches to Learning Jan 11 Scottsbluff 9:00-3:00	Circle of Security Jan 17 Morrill 2:15-5:15	Circle of Security Jan 24 Morrill 2:15-5:15	Circle of Security Jan 31 Morrill 2:15-5:15	Circle of Security Feb 7 Morrill 3:30-6:30	ESU Mid- Winter Conference Feb 17 Scottsbluff	ELG Math or Science Feb 21 Chadron 9:00- 3:00	Head Start Partnership Training March 6 Scottsbluff 8:30-4:30	ELG Language & Literacy March 7 Scottsbluff 9:00- 3:00	ELG Social Emotional May 2 Bridgeport 9:00- 3:00	DHHS NDE Management Training 1st Friday ESU 9-4 till May
Barron, Elisha					Attend	Attend	Attend	Attend	Attend	Attend			Attend	Attend	
Bauer, Tory					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend	Attend	
Clause, Kristin	Attend		**	Attend	Attend	Attend	Attend	Attend	Attend	Attend			Attend	Attend	
Colerick, Sorcha						Attend	Attend	Attend	Attend	Attend		Attend			
Canseco, Mya	Attend		**	Attend		Day Care	Day Care	Day Care	Day Care				Attend	Attend	
Edwards, Sunny					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend	Attend	Attend
Hopkins, Brooke	Attend		**	Attend									Attend	Attend	
Hopkins, Joann	Attend		**	Attend	Attend	Day Care	Day Care	Day Care	Day Care	Attend			Attend	Attend	
Garcia, Heidi					Attend	Attend	Attend	Attend	Attend	Attend			Attend	Attend	
Kaiser, Hannah					Attend	Attend	Attend	Attend	Attend	Attend			Attend	Attend	
Morales, Melissa					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend		
Morgheim, Ashley					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend		
Muhr, Candace					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend		
Odermann, Kyla			**		Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend	Attend	
Schultz, Sherri					Attend	Attend	Attend	Attend	Attend	Attend			Attend	Attend	
Sherwood, Joe					Attend	Attend	Attend	Attend	Attend	Attend			Attend	Attend	Attend
Southard, Kelsey					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend	Attend	
Starke, Laureli					Attend	Attend	Attend	Attend	Attend	Attend		Attend	Attend	Attend	
SUBS					Attend	Day Care	Day Care	Day Care	Day Care		Attend	Attend	Attend	Attend	
Cardenas, Esmeralda	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	
Canseco, Victoria	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	
Fitzsimmons, Chrysta	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	
McNees, Hillary	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	
Phillips, JaNae	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	
Sherwood, Michele	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	
Teniente, Stephanie	Attend	Attend	**	Attend	?	?	?	?	?		?	?	?	?	

Update new and rearranged Early Childhood Staffing

We advertised for an additional Early Childhood Certified Teacher – received only 1 application and that person did not have a teaching certificate.

After two weeks transpired, we advertised for an Infant Room Para – we received 10 inquiries and 7 applications.

Sunny Edwards screened candidates; she and Joe interviewed Kristin Clause. Kristin started on Wednesday of this week, agreeing to the 9 - 6 shift 5 days per week. She is starting at \$10/hour during her 60 day probation. Upon successful completion of probation we want to move her to \$11/hour.

We moved Hannah Kaiser from toddler para to Infant teacher position. Hannah in 2017-18 school year was the Toddler Room waived teacher (making \$13.50/hour)... then took 2018-19 year off to attend college full time. She returned to us in July 2019 as a para at \$10.50/hour. With her re-assignment to Infant Teacher, she should return back to the \$13.50 per hour, starting December 1. Sunny is still lead in the infant room until December 1 for training and transition of both Hannah – new to that age group and Kristin – new to our building. Hannah performs the 7 – 4 shift.

Brooke Hopkins (junior in Morrill) does not have Morrill Campus classes until 3rd period. She is beginning next week working from 7:30 am till 9:15 pm on T, Th of each week until her WNCC fall class is done. She is not taking a Spring WNCC Class and therefore will be 5 days per week during the spring semester.

Mya Canseco (junior in Morrill) began working in afterschool with Joann Hopkins this week. She arrives at 3:45 and works till 6:00 each day.

Each of them will be paid at \$9/hour. That is the rate we have paid high school childcare employees since Tara Ramirez began in 2017-18.

We have had a very small substitute pool for the early childhood building. Sunny has reached out to the other para applicants and other people on the list below for substitute status. All uncertified subs are paid \$10/hour. Our sub list now includes:

JaNae Phillips – she has been subbing at elementary and early childhood now for almost 2 years.

Michele Sherwood – 5 years of Preschool teacher experience in private school in Lincoln and 6 years of elementary para experience in Tryon.

Hillary McNees – toddler tumbling coach at Carpenter Center and former daycare experience

Victoria Canseco – Tri Community Preschool Parent

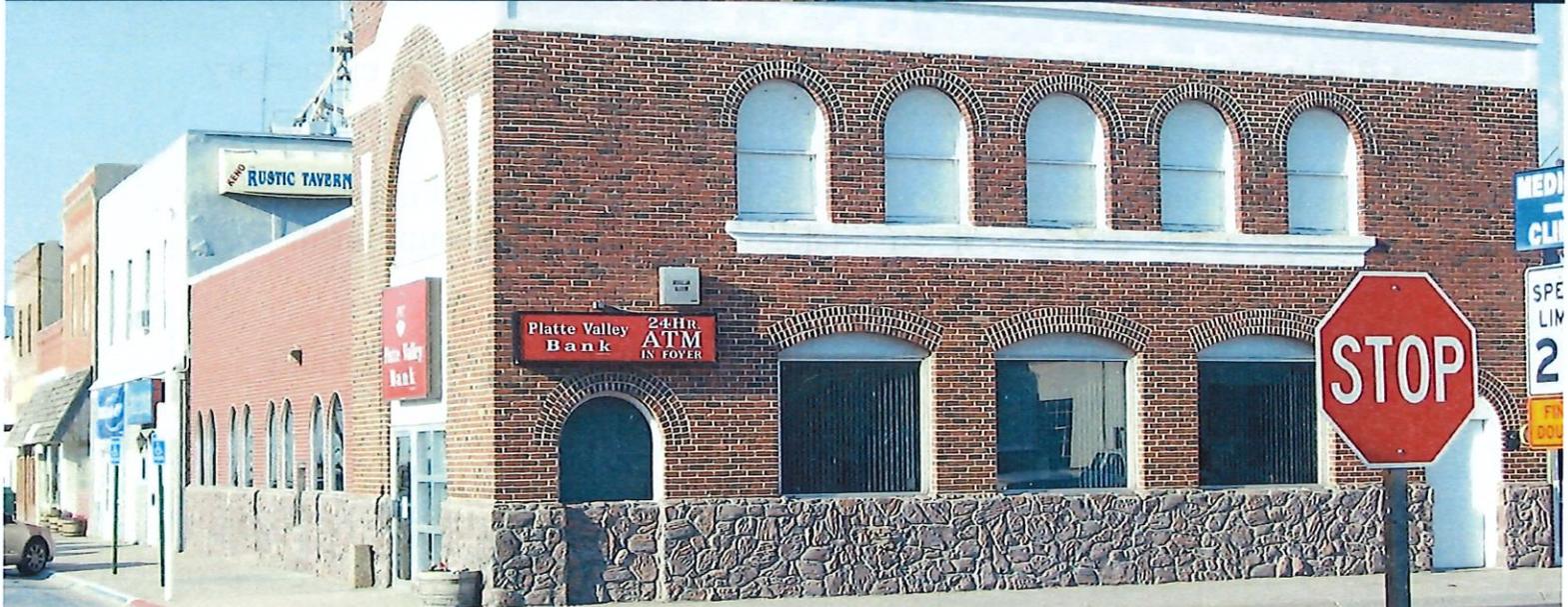
Stephanie Teniente – Pride Cub Care and Morrill Elementary Parent

Esmeralda Cardenas – para applicant

Chrysta Fitzsimmons – para applicant

Sunny is going to do a 1 hour substitute training next Friday. We are going to expect them to get the DHHS Safe with You training, CPR training from Nurse Jantzi, and offer to them to take ELGs as a way for them to demonstrate genuine interest in employment, when future openings occur.

Strengthening a Partnership...



Morrill Public Schools & Platte Valley Bank

October 24, 2019

Proposal

- \$25,000 contribution
- \$5000 per year payable over 5 years, beginning in 2019
- Funding would preferably be given to a district foundation or Parent Teacher Organization
- Funds would be available for projects to benefit all students
- The Platte Valley Bank logo (no smaller than 3ftx6ft) would be placed on the floor of the gymnasium, next time it is refinished - the cost of this will deducted from the contribution or paid directly by the school
- Prior to refinishing and placing the logo on the floor Platte Valley Bank would have the opportunity to have a banner displayed in the gymnasium
- Platte Valley Bank will be able to hang a support banner in the elementary school for the duration of the contribution period
- The Platte Valley Bank logo will be included on all handout information for sporting events and activities that take place in the gymnasium for the duration of the contribution period
- Administration will instruct sports teams and clubs not to solicit Platte Valley Bank directly during the contribution period

Proposal Accepted By:

Date:



**Western Nebraska
Community College**

Dear Parent/Guardian,

Congratulations! Your son/daughter has registered to take a college class(es) while in high school. Taking college classes while in high school enables students to get a jump- start on their college education, avoid duplication of courses taken in high school and college, and gain experience in college level courses and online learning while they have support from family and school personnel.

High school students receive half price tuition and fees, providing a significant cost savings to the student. Some high school students may also be eligible for the ACE grant that will cover tuition for up to three classes/year. The student needs to see their high school counselor for further information about this program.

Most classes that a student would take from WNCC would be considered to be both high school and college credit. The student's high school counselor will have this information. Students can take High School Select courses and/or Campus Select courses. High School Select courses are typically taught at the student's high school by a certified high school instructor teaching dual credit courses. Campus Select courses are usually taken by a high school student either on one of the three WNCC campuses and/or online taught by a WNCC instructor.

The student's tuition bill will appear on their WNCC portal after they are registered for classes. The tuition bill needs to be paid in a timely manner to avoid issues such a hold up in subsequent registrations for other classes and/or transfer of credit to another college. In some cases an unpaid student bill could end up in collections. If you have questions about tuition bills please feel free to contact the Pauline in the business office at (308) 635-6773.

It is imperative for students to stay in touch with WNCC through their Portal. The college will post important information and provide services such as:

- Access to Blackboard
- Final schedules
- Grades
- Access to library services
- Class schedule and book lists
- Email
- Tuition

Best Regards,

Julia Newman
WNCC CollegeNow Director

Frequently Asked Questions:

1. What happens if my son/daughter has to drop a college class either because of prolonged illness, too many other obligations, etc? Do I still have to pay tuition?
 - a. If a student needs to drop a class they will need to request a Drop Form from their counselor. Students must complete and submit a signed copy of the form to the CollegeNow office. A student may drop a course without penalty up to five days after the initial meeting of the class. If a class is not dropped within this time frame, it is the student's responsibility to pay for the pro-rated tuition from when the class was dropped. Pro-rated tuition amounts are located on the WNCC website under Cost Aid—Refund Policy.
2. How do I pay my son/daughter's tuition bill?
 - a. Students can pay by calling the college at 308-635-6034 with a credit card, they can go directly to the business office, or they can mail a check to the Business office at Western Nebraska Community College, SWBC Building, 2617 College Park, Scottsbluff, NE 69361. Students can also pay on their portal by going to Web advisor for Students—Financial Information—View Account and Make Payments.
3. My son/daughter got an ACE Grant to pay their WNCC tuition but I still received a bill?
 - a. The ACE Grant covers the tuition but not the fees which typically run about \$25.00.
4. My son/daughter has taken a class they are unable to finish. Can they drop without an F in the course?
 - a. The student will receive a W if they drop before the set deadline. Please contact high school counselor for this date.
5. I want to see my son/daughter's grades from WNCC. How do I receive this information?
 - a. Students who wish to provide access to confidential information (such as grades, academic progress reports, financial aid information, etc.) to specified individuals, including parents may make this authorization online through the WNCC Portal or during registration.
6. What is the tuition rate for high school students through the partnership with WNCC?
 - a. The tuition rate is \$60.75 per Credit Hour.
7. How do I help my student to be successful in their college classes?
 - a. College is a time for parents to make the transition from being their child's primary advocate to becoming a supporter. Help your son/daughter learn by instilling the message that their academic success depends on their responsibility for their own education and behavior.

Have you activated your WNCC student account?

Congratulations! You've been accepted to WNCC. Go to wncc.edu and click "MyWNCC" in the top right corner to get started.

1

2

Click "I am new to WNCC" and follow the steps provided to retrieve your User ID and temporary password. DON'T close this window! Make a note of your User ID. This is your permanent WNCC User ID.

Retrieve your temporary password from your personal email account. Copying and pasting the temporary password works the best.

3

4

Go back to the original window. Click on the "Log In" button on the top right, and using your User ID and temporary password, log into your MyWNCC account.

Follow prompts to change your temporary password to a new password. Use the link provided on the left to access your WNCC Portal using your User ID and new password.

5

6

Access your WNCC email by clicking the "WNCC Email" icon. You're in! Read all of the great news we've sent you. Log out when you're finished. Your WNCC email address is `UserID@wncc.edu` (example: `doej01@wncc.edu`). This email address will be available to you while you are an active WNCC student.

Did you know

that beginning August 1, 2016, all official WNCC correspondence will be sent to your WNCC email account? This means your billing notifications, financial aid correspondence, graduation documents, EVERYTHING!

You can also forward your WNCC emails to your personal email account when you select the "Forwarding" option in the Settings menu.

For assistance, contact our eHelp Center
ehelp@wncc.edu
308.635.6071
libguides.wncc.edu/ehelp



Western Nebraska
Community College

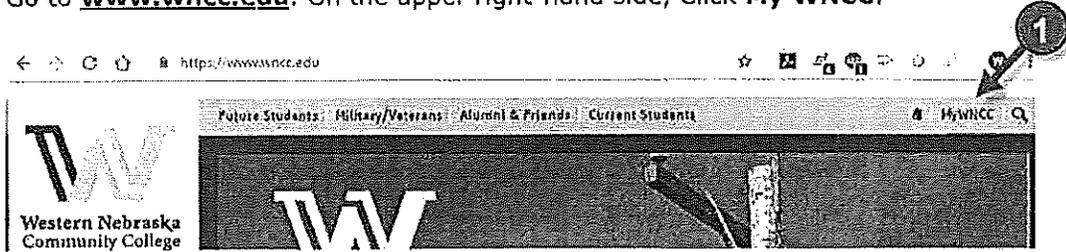
Getting Started with Blackboard

Purpose of the Blackboard Orientation

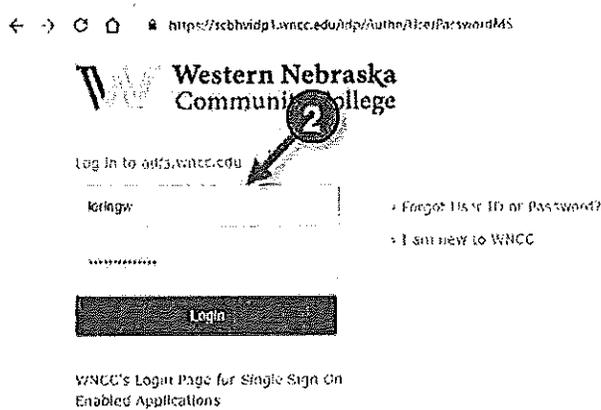
- Get started and learn the basics of navigating and using Blackboard.
- Available all year as a resource.

NOTE: For the video version of this tutorial, go to: <https://youtu.be/-lMwdHTZIVg>

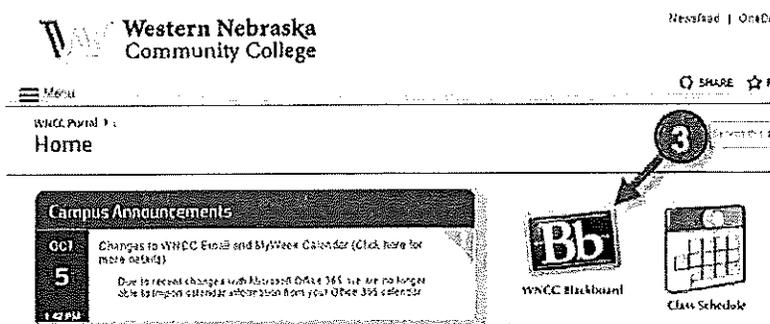
1. Go to www.wncc.edu. On the upper right-hand side, Click **My WNCC**.



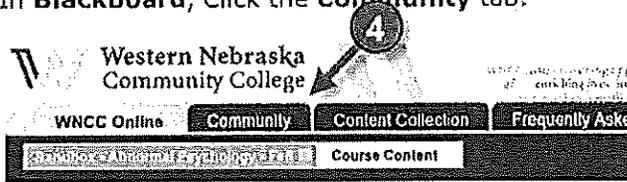
2. Type in your **WNCC User ID** and **Password**. Click **Login**.



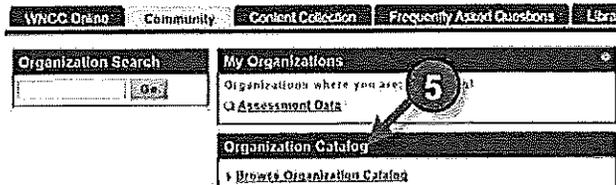
3. Click **WNCC Blackboard**.



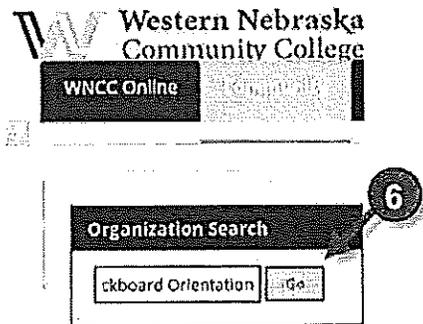
4. In **Blackboard**, Click the **Community** tab.



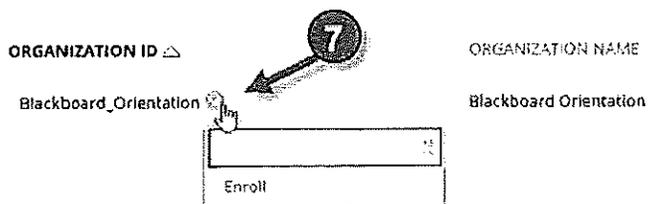
5. Click **Browse Organization Catalog**.



6. Type in **Blackboard Orientation**. Click **Go**.



7. Click the **drop down** next to the Organizations name and Click **Enroll**.



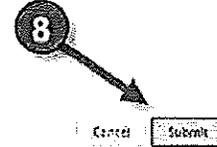
8. Click Submit.

Self Enrollment

ENROLL IN ORGANIZATION: BLACKBOARD ORIENTATION (BLACKBOARD_ORIENTATION)

Instructor: William Loring
Description:
Categories: Education:Higher Education

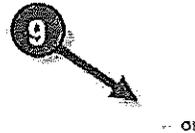
Click submit to proceed.



9. The Self Enrollment page should appear. Click OK.

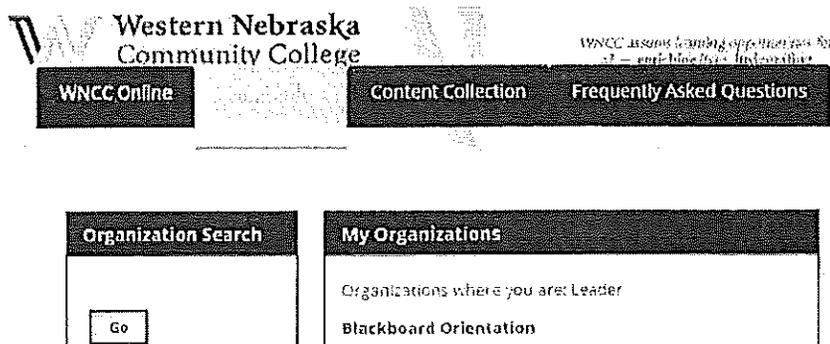
Self Enrollment

Action Successful: Success: Enrollment In Blackboard Orientation (Blackboard_Orientation) as foringw processed. Click OK to continue.
Friday, October 5, 2018 5:31:56 PM MDT



10. You should see the Course Home Page of Blackboard Orientation.

You only need to enroll once. The next time you wish to access **Blackboard Orientation**, Click on the **Community** Tab, Click **Blackboard Orientation**.



Morrill Duel Credit Fact Sheet

Tuition:

- Morrill Public Schools will pay for the tuition cost for students taking the Spanish 2 college class through WNCC under certain parameters.
 - The student successfully passes the class
 - The student withdraws from the class before the full refund deadline as found in the WNCC catalog
- **All other college class tuition costs are the sole responsibility of the student and their parents**
 - For some qualified students, the ACE Grant may help cover some of the tuition costs.

Books:

- Morrill Public School will pay for the cost of any hardback college book that can be reused by future students desiring to take the class.
- Students must notify the Morrill High School Counselor **3 weeks** prior to the beginning of the class for any required books that students need for a course. This is to allow MPS to acquire the book at a resendable cost and timely manner.
- **Any book/Code that cannot be reused by MPS will be the financial responsibility of the student and their parents.**
- **All books that are owned by MPS must remain at the High School unless special permission is given by the MPS High School Counselor.**

Grades:

- It is the student's responsibility to provide either the High School Principle or the High School Counselor with a copy of their end of semester grade. This grade must be submitted before the end of the High School semester.

Testing:

- Accuplacer Testing appointments can be made with the High School Counselor.
- Several college classes require certain prerequisites or test scores to be eligible to take the class. It is the student's responsibility to be informed as to what the course requirements are. The High School Counselor is available to provide assistance in acquiring the need information.

Registration:

- Representatives from WNCC and the MPS Counselor can help provide assistance with the registration process. It is the student's responsibility to provide all necessary information and documentation for them to successfully register for their class.

Access College Early (ACE) Scholarship Program

Authorized by the Nebraska Legislature in 2007, the Access College Early (ACE) Scholarship Program pays tuition and mandatory fees for qualified, low-income high school students to enroll in college courses from Nebraska colleges or universities, either through dual-enrollment or early enrollment agreements with these institutions. High school students may apply for funding under this program by completing the ACE Student Application, which is reviewed by the Coordinating Commission for award consideration.

To qualify for the scholarship, the student or student's family must be approved to participate in one of the federal need-based government programs listed below, have experienced an extreme hardship that affects family income, or be participating in a designated Career Education program as established by the Nebraska Department of Education.

Free or Reduced Price Lunch Program

Supplemental Security Income

Temporary Assistance to Needy Families (TANF)

Supplemental Nutrition Assistance Program (SNAP)

Special Supplemental Assistance Program (WIC)

The student must provide documentation verifying approval to participate in the program or of the hardship.

Students that do not have legal status in the United States, including those that have been granted DACA status, are not eligible to apply for the ACE Scholarship based on state law.

Please note the following application and deadline dates for the ACE Scholarship:

- For Summer classes that have a start date of July 1 or later - application can be submitted starting April 1 (July 15 for Career Program of Study); deadline September 15
- For Fall term classes - application can be submitted starting August 1 (October 15 for Career Program of Study); deadline December 15
- For Winter term classes - application can be submitted November 1 (January 15 for Career Program of Study); deadline March 31
- For Spring term classes - application can be submitted November 15 (March 15 for Career Program of Study); deadline May 15
- For Summer classes that have a start date prior to July 1 - application can be submitted April 1 (May 15 for Career Program of Study); deadline June 15

Terms are based on the college academic calendar

FYI

- ACE grant usually is only good for Fall semester (funding often runs out during the Fall Semester)
- Ace grant will cover up to three courses per academic year per student
- MPS Application Process
 - Counselor has Marvel run a report of all students that qualify for Free or Reduced Lunches
 - Counselor then cross references qualifying list with students that are taking college courses
 - Counselor then schedules a time with eligible students to walk them through the ACE Grant Application Process:
 1. Students fill out their application
 2. Counselor scans and emails a PDF copy of their Free or Reduced Lunch letter to the student
 3. Students then submit the application
 4. Counselor then reviews and approves the application via the ACE Grant website
 5. ACE Grant Director Reviews and Approves the student's application
 6. ACE Grant submits the application to the College Institution for review
 7. Upon approval an email is sent to the Counselor and the Student notifying them of their award.
- ACE Grant can take three to four weeks to move through the entire approval process
- Students must reapply each new semester for the ACE Grant.
- Students who are still eligible to apply for ACE funding for the Spring Semester will apply during November Registration.
- A new report is run each semester to identify any newly qualified students.

Parent and Student Acknowledgement

I _____ (Parent or Guardian) acknowledge that I and
_____ (Student) have received a copy of the Duel Credit College Course packet. The packet contains a letter from the College Now Director, a Frequently asked Questions Sheet, a guide to access Blackboard, a guide to online registration, a Morrill Facts Sheet, and an acknowledgement of receipt form. This packet is to provide information for both parents and students to know how to successfully navigate the Duel Credit CollegeNow Program.

Student Signature: _____

Date: _____

Parent/Guardian Signature: _____

Date: _____

2019-20 1st Semester College Dual Credit

Class	Type of Class	Number of Students Enrolled
Advanced Biology	In-person dual credit	19
Spanish 2	Hybrid Dual Credit	15
Care and Prevention of Athletic Injuries	At WNCC	3
Intro to Engineering	At WNCC	2
English Comp 2	Online	3
English Comp 1	DL	8
Public Speaking	Online	2
Inter Algebra	Online	2
College Alg	Online/DL	6
Intro to World Civ	Online	1
Business Law	Online	1
Intro to Ethics	Online	2
Intro to Sociology	Online	1
International Studies	Online	2
Diet and Nutrition Therapy	Online	1
Intro to Business	At WNCC	1
Human Communications	At WNCC	1
Principles of Accounting	At WNCC	1
American Government	At WNCC	1
Intro To Education	Online	1
Medical Terminology	Online	1
Totals:		74

Total number of Classes	21
Total Number of Credit Hours	278
Total Students Enrolled in Classes	46
Total Tuition Paid	\$16,516.50
Total Qualifying for ACE Grant	11
Total Applied for ACE Grant	11
Total Awarded ACE Grant	8
Total Still Pending	3

lit

Credit Hour	Total Hours	Notes
4	76	
5	75	PAID FOR
3	9	
3	6	
3	9	
3	24	
3	6	
4	8	
4	24	
3	3	
3	3	
3	6	
3	3	
3	6	
3	3	
3	3	
3	3	
3	3	
3	3	
3	3	
2	2	
	278	

Proposal for Free College Tuition

Morrill High School has seen a significant increase in students interested in and actively pursuing college classes through WNCC. In the Spring 2019 semester students attempted 85 credit hours at WNCC. In the Fall 2019 semester, Morrill students attempted 268 credit hours. With the ever increasing interest in college courses at Morrill, the High School would like to propose that Morrill Public Schools cover the cost of tuition, fees and books for all students. Free tuition and fees would provide a powerful incentive for students to pursue Post Secondary Education with the intent to advance their future dreams and goals. This incentive would provide access to training and education that many of Morrill's student may have not thought was possible for them as an individual due to a variety of life obstacles.

In alignment with Morrill's vision to be a Great school by 2022, and Morrill's desire to live out the "Why" statement of, "Creating equal opportunity for all students at Morrill Public Schools to", the free tuition movement would provide additional access for all students to a brighter future. It would also reward the students who have put the work to receive an ACT score of 25 or higher. As it currently stands, WNCC does not offer the full tuition scholarship to high school students.

The following conditions and expectations would be required in order to receive the tuition waver.

1. The student has a GPA of 2.75 or higher (special allowance could be made on a case by case basis)
2. Morrill Public Schools will cover the Tuition, Fees and Book cost for eligible students.
3. If a student attempts a class and either withdraws after the refund date or fails the class that student is responsible for all expenses related to that class.
4. The courses taken could not be considered by the college to be a "remedial" course. (i.e. Intermediate Alg. vs. College Algebra)

OBJECTIVES FOR EQUAL EDUCATIONAL OPPORTUNITIES FOR STUDENTS

This section of the board policy manual is devoted to the board's goals and objectives for assisting the students of the school district in obtaining an education. Each student shall have an opportunity to obtain an education in compliance with the policies in this series. It is the goal of the board to develop a healthy social, intellectual, emotional, and physical self-concept in the students enrolled in the school district. Each student attending school will have the opportunity to use it and its education program and services as a means for self-improvement and individual growth. In so doing, the students are expected to conduct themselves in a manner that assures each student the same opportunity.

The board supports the delivery of the education program and services to students free of discrimination on the basis of race, color, national origin, sex, disability, religion or marital status and provides equal access to the Boy Scouts and other designated youth groups. This concept of equal educational opportunity serves as a guide for the board and employees in making decisions relating to school district facilities, employment, selection of educational materials, equipment, curriculum, and regulations affecting students.

Board policies, rules and regulations affect students while they are on school district property or on property within the jurisdiction of the school district; while on school owned, operated, or chartered transportation; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management and educational processes of the school district.

This section of the board policy refers to the term "parents" in many of the policies. The term parents for purposes of this policy manual shall mean the legal parents. It shall also mean the legal guardian or custodian of a student and students who have reached the age of majority or are otherwise considered an adult by law.

Inquiries by students regarding compliance with equal educational opportunity laws and policies, including but not limited to complaints of discrimination or harassment, shall be directed to the district compliance coordinator.

Name and /or Title: Mr. Kyle Rice
Address: 411 E Hamilton, Morrill, NE 69358
Telephone No.: 308-247-2149

Mrs. Jessica Martin
505 Center Ave. Morrill, NE 69358
308-247-2176

Inquiries may also be directed in writing to the Director of the Kansas Office of Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, (816) 268-0550, the Nebraska Equal Opportunity Commission, State Office Building, 301 Centennial Mall South, 5th floor, P.O. Box 94394, Lincoln, NE 68509-4934, (402) 471-2024 or (800) 642-6112 or by email to OCR.KansasCity@ed.gov. This inquiry or complaint to the federal or state office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Approved _____ Reviewed _____ Revised _____

Further information and copies of the procedures for filing a complaint are available in the school district's central administrative office and the administrative office in each attendance center.

Legal Reference: Sect. 504 of the Rehabilitation Act of 1973
 20 U.S.C. §1681 et seq. (1994)
 34 C.F.R. §104 et seq.
 34 C.F.R. §160 et seq.
 Neb. Statute 79-2,114 et seq. (Neb. Equal Opportunity in
 Education Act).

Cross Reference: 100 District Organization and Basic Commitments

ATTENDANCE CENTER ASSIGNMENT

The board shall have complete discretion to determine the boundaries for each attendance center, to assign students to the attendance centers, and to assign students to the classrooms within the attendance center.

It shall be the responsibility of the superintendent to make recommendations to the board regarding the division of students among attendance centers. In making the recommendations, the superintendent shall consider the geographical layout of the school district, the condition and location of the school district facilities, the location of student population, possible transportation difficulties, financial condition of the school district and other factors deemed relevant by the superintendent or the board.

The attendance areas for elementary level programs are as follows: the boundaries of the former Wheatland Public School (as those boundaries existed on January 1, 2006) constitute the attendance center boundary for the Wheatland attendance center. The remaining territory of the district constitutes the boundaries for the Morrill attendance center. The board may from time to time alter the school attendance area boundaries.

Student Assignment to Attendance Areas

Students shall attend school in the attendance area in which they reside. Exceptions for students to attend other than the assigned school may be made through transfer permits issued by the superintendent. The parent or guardian of the student shall make written request for transfer. A transfer permit may be revoked after being granted if the student's academic performance or behavior is unsatisfactory, or if adjustment in student assignments is determined appropriate as a result of changes in capacity or enrollment in the attendance center.

The criteria for granting or denying the transfer requests are as follows:

1. Attendance Centers Closed to Transfer: In the event the Superintendent determines that an attendance center or the grade level or program in which the student may participate is at capacity, the superintendent shall deny the transfer permit request. An attendance center or grade level or program may be closed to transfer based on:
 - A. capacity of the attendance center, grade level or program (capacity is determined based on both the facility and the staffing);
 - B. the impact of transfer students on the educational program within the attendance center;
 - C. prior enrollment levels for the attendance center, and
 - D. anticipated enrollment levels for the attendance area.

Approved _____ Reviewed _____ Revised _____

2. Attendance Centers with Limited Capacity for Transfers: In the event the superintendent determines that an attendance center or the grade level or program in which the student may participate has limited capacity, transfer permits may be granted on the basis of the following criteria, with the weight of each of the criteria to be determined by the Superintendent:
 - A. First to File: The order in which transfer permit requests are filed with the Superintendent's Office.
 - B. Best Interests of the District and the Student: Consideration of the best interests of the district and the student, which include such factors as: (1) completion of the student's education at the attendance center; (2) a sibling is attending or has recently attended the attendance center; (3) convenience of the parent or guardian which may affect the student's education, such as employment of a parent at the attendance center near the attendance center and location of the student's day care program; and (4) overriding educational needs of the student.

Special Education Transfer: A student who is in need of special education services may be transferred to an attendance center based on decision of the student's IEP team.

Option Students: Option students may request a particular school, or a transfer to a particular school, but the building assignment of the option student shall remain subject to the determination of the Superintendent.

Disciplinary Reassignment: A student may be mandatorily reassigned to an attendance center as a disciplinary consequence.

Change of Residence: A student who changes residence to a location within the District but outside the attendance area within the school year, for reasons other than school attendance, may be permitted to continue in the attendance center in which they had begun the year, until the end of that school year. A new transfer permit is required to be filed.

Transportation: Parents or guardians bear full responsibility for transportation when a transfer permit has been approved. Transportation will be provided only in the event transportation is provided to the attendance center and a bus stop designation is made for the student.

Cross Reference: 503.01 Compulsory Attendance

STUDENT ABSENCES - EXCUSED

Regular attendance by students is essential for students to obtain the maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary absence. Students shall attend school unless excused by the principal of their attendance center.

Student absences approved by the principal shall be excused absences. Excused absences including documented illness shall ~~count as days in attendance~~ shall be taken into consideration for purposes of addressing excessive absenteeism.

Students whose absences are approved shall make up the work missed and receive full credit for the missed school work, within guidelines of the student handbook. It shall be the responsibility of the student to initiate a procedure with the student's teacher to complete the work missed.

Students who wish to participate in school-sponsored activities must attend school for one half day the day of the activity unless permission has been given by the principal for the student to be absent.

It shall be the responsibility of the parent to notify the student's attendance center as soon as the parent knows the student will not be attending school on that day. The principal may request evidence or written verification of the student's reason for absence.

It shall be the responsibility of the superintendent, in conjunction with the principal, to develop administrative regulations regarding this policy.

Legal Reference: Neb. Statute 79-209
 NDE Rule 10.012.01B

Cross Reference: 505 Student Discipline
 506 Student Activities
 507 Student Records

Approved _____ Reviewed _____ Revised _____

QUESTIONING OF STUDENTS BY OUTSIDE AGENCIES

Generally, students may not be interviewed during the school day by persons other than parents and school district officials and employees.

Requests from law enforcement officers and from persons other than parents, school district officials, and employees to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. Generally, prior to granting a request, the principal shall attempt to contact the parents to inform them of the request and to ask them to be present.

If a child abuse investigator wishes to interview a student, the principal will defer to the investigator's judgment as to whether the student should be interviewed independently from the student's parents, whether the school is the most appropriate setting for the interview, and who will be present during the interview. An administrator or designee will be present during the interview.

The superintendent or building principal shall only release minor students into the custody of a law enforcement officer upon presentation of a court order or warrant for the student's arrest, or under conditions for temporary custody of a juvenile without a warrant as provided by state statutes.

Procedures

Law enforcement officers may in the line of duty require a student to accompany him or her for questioning or detention either with or without an arrest warrant. A peace officer has the lawful authority to take immediate temporary custody of children under the age of 18 with an arrest warrant, or without a warrant or order of the court when:

- a) the child has violated a state law or municipal ordinance and such child was eleven years of age or older at the time of the violation, and the officer has reasonable grounds to believe such child committed such violation and was eleven years of age or older at the time of the violation (school must contact parent/guardian and give them the chance to be present for questioning);
- b) the child is seriously endangered in his or her surroundings and immediate removal appears to be necessary for the child's protection;
- c) the officer believes the child to be mentally ill and dangerous as defined in Neb. Rev. Stat. §71-908 and that the harm described in that section is likely to occur before proceedings may be instituted before the juvenile court;
- d) the officer has reasonable grounds to believe that the juvenile has run away from his or her parent, guardian, or custodian;
- e) a probation officer has reasonable cause to believe that a juvenile is in violation of probation and that the juvenile will attempt to leave the jurisdiction or place lives or property in danger;

Approved _____ Reviewed _____ Revised _____

- f) the officer has reasonable grounds to believe the juvenile is truant from school. (Neb. Rev. Stat. §§43-418 and 43-248).
- g) the officer has reasonable grounds to believe the child is immune from prosecution for prostitution under subsection (5) of section 28-801; or
- h) the child has committed an act or engaged in behavior described in subdivision (1), (2), (3)(b), or (4) of section 43-247 and such child was under eleven years of age at the time of such act or behavior, and the officer has reasonable cause to believe such child committed such act or engaged in such behavior and was under eleven years of age at such time.

If a peace officer or probation officer requests to take custody of a student who is at that time under the control and jurisdiction of [Name] Morrill Public Schools, the following action is to be taken:

- a) Establish Authority to Remove. The student should be released after appropriate measures are taken and documented to ensure that the officer has the authority to take the student. The form attached as Exhibit “A” to this Policy may be used for this purpose.
- b) Notify Local Law Enforcement. In some instances there may be orders for custody of a student served by the officers with authority to arrest from outside the jurisdiction of [Name] Morrill Public Schools. Local law enforcement should be contacted and requested to participate in or monitor the removal.
- c) Notify Parent of Removal. When a principal or other school official releases a minor student to a peace officer for the purpose of removing the minor from the school premises, the principal or other school official shall take immediate steps to notify the parent, guardian, or responsible relative of the minor regarding the release of the minor student to the officer and the place to which the student is reportedly being taken. Provided, however, when a minor student has been taken into custody as a victim of suspected child abuse, the principal or other school official is not required to notify the parent or guardian, but shall provide the peace officer with the address and telephone number of the minor student’s parents or guardian.

Legal Reference: Neb. Statute 43-248 and 79-294

Cross Reference: 403.02 Child Abuse Reporting
505 Student Discipline

HARASSMENT BY STUDENTS INVESTIGATION PROCEDURES

Harassment of students by other students will not be tolerated in the school district.

Harassment is a violation of school district policies, rules and regulations and, in some cases, may also be a violation of criminal or other laws. The school district has the authority to report students violating this rule to law enforcement officials.

Students or individuals who feel that they have been harassed by other students should:

- Communicate to the harasser that the individual expects the behavior to stop, if the individual is comfortable doing so. If the individual needs assistance communicating with the harasser, he/she should ask a teacher, counselor or principal to help.
- If the harassment does not stop, or the individual does not feel comfortable confronting the harasser, he/she should:
 - tell a teacher, counselor or principal; and
 - write down exactly what happened, keep a copy and give another copy to the teacher, counselor or principal including:
 - ✓ what, when and where it happened;
 - ✓ who was involved;
 - ✓ exactly what was said or what the harasser did;
 - ✓ witnesses to the harassment;
 - ✓ what the individual said or did, either at the time or later;
 - ✓ how the individual felt; and
 - ✓ how the harasser responded.

Complaint Procedure

- a. Employees or students should initially report all instances of discrimination or harassment to their immediate supervisor or teacher. However, if the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student is encouraged to go to the next level of supervision.
- b. If the report is not satisfactorily resolved within ten calendar days, or if the discrimination or harassment continues, please report your complaint to the Superintendent of [Name] Morrill Public Schools.
- c. If a satisfactory arrangement cannot be obtained through the Superintendent, the complaint may be processed to the Board of Education.
- d. The person to whom the complaint is made is to thoroughly investigate the complaint and work with the person filing the complaint to seek an appropriate resolution so the discrimination or harassment can be remedied and put to an end.

Reviewed _____ Revised _____

- e. Complaints of discrimination or harassment will be treated with the utmost confidence, consistent with resolution of the problem.
- f. Based on the results of the investigation, appropriate corrective action, up to and including discharge of offending employees, etc., may be taken.
- g. Under no circumstances will a supervisor or a teacher or the Board threaten or retaliate against a person for alleging discrimination or harassment.

Investigation Procedure

The investigator shall reasonably and promptly commence the investigation upon receipt of the complaint. The investigator shall interview the complainant and the alleged harasser. The alleged harasser may file a written statement refuting or explaining the behavior outlined in the complaint. The investigator may also interview witnesses as deemed appropriate.

Upon completion of the investigation, the investigator shall make written findings and conclusions as to each allegation of harassment and report the findings and conclusions to the principal. The investigator will outline the findings of the investigation to the principal.

Resolution of the Complaint

Following receipt of the investigator's report, the principal may investigate further, if deemed necessary, and make a determination of the appropriate next step which may include discipline, up to and including, suspension and expulsion.

Prior to the determination of the appropriate remedial action, the principal may, at the principal's discretion, interview the complainant and the alleged harasser. The principal shall file a written report closing the case and documenting any disciplinary action taken or any other action taken in response to the complaint. The complainant, the alleged harasser and the investigator shall receive notice as to the conclusion of the investigation.

Points to Remember in the Investigation

- Evidence uncovered in the investigation is confidential.
- Complaints must be taken seriously and investigated.
- No retaliation will be taken against individuals involved in the investigation process.
- Retaliators will be disciplined up to and including suspension and expulsion.

Conflicts

If the investigator is a witness to the incident, the alternate investigator shall be the investigator.

STUDENT FEES

01. The board realizes some activities may require additional expenditures which are properly to be borne by students as a separate charge. Such charges may be waived as specified below depending upon the student's eligibility for the free and reduced-price lunch program. No fees, specialized or nonspecialized attire or equipment shall be required of students outside this policy. This policy does not apply to tuition payments by nonresident students.
02. The District's general policy is to provide for the free instruction in school in accordance with the Nebraska Constitution and state and federal law. This generally means that the District's policy is to provide free instruction for courses which are required by state law or regulation and to provide the staff, facility, equipment, and materials necessary for such instruction, without charge or fee to the students.
03. The District does provide activities, programs, and services to children, which extend beyond the minimum level of constitutionally required free instruction. Students and their parents have historically contributed to the District's efforts to provide such activities, programs, and services. The District's general policy is to continue to encourage and, to the extent permitted by law, to require such student and parent contributions to enhance the educational program provided by the District.
04. Under state statutes, the District is required to set forth in a policy its guidelines or policies for specific categories of student fees. The District does so by setting forth the following guidelines and policies. This policy is subject to further interpretation or guidance by administrative or Board regulations, which maybe adopted from time to time. The Policy includes Appendix "1," which provides further specifics of student fees and materials required of students each school year. Parents, guardians, and students are encouraged to contact their building administration or their teachers or activity coaches and sponsors for further specifics.
 - 04.01. Guidelines for Non-Specialized Attire Required for Specified Courses and Activities - Students have the responsibility to furnish and wear nonspecialized attire meeting general District grooming and attire guidelines, as well as grooming and attire guidelines established for the building or programs attended by the students or in which the students participate. Students also have the responsibility to furnish and wear nonspecialized attire reasonably related to the programs, courses and activities in which the students participate where the required attire is specified in writing by the administrator or teacher responsible for the program, course or activity.
 - 04.02. Personal or Consumable Items & Miscellaneous
 - 04.02.01. Extracurricular Activities - Students have the responsibility to

Approved _____ Reviewed _____ Revised _____

furnish any personal or consumable items for participation in extracurricular activities.

04.02.02. Courses

04.02.02.01. General Course - Materials Items necessary for students to benefit from courses will be made available by the District for the use of students during the school day. Students may be encouraged, but not required, to bring items needed to benefit from courses including, but not limited to, pencils, paper, pens, erasers. A specific class supply list will be published annually in a Board approved student handbook or supplement or other notice. The list may include refundable damage or loss deposits required for usage of certain District property.

04.02.02.02. Damaged or Lost Items - Students are responsible for the careful and appropriate use of school property. Students and their parents or guardian will be held responsible for damages to school property where such damage is caused or aided by the student and will also be held responsible for the reasonable replacement cost of school property which is placed in the care of and lost by the student.

04.02.02.03. Materials Required for Course Materials - Students are permitted to and may be encouraged to supply materials for course projects. Some course projects (such as projects in art and shop classes) may be kept by the student upon completion. In the event the completed project has more than minimal value, the student may be required, as a condition of the student keeping the completed project, to reimburse the District for the reasonable value of the materials used in the project. Standard project materials will be made available by the District. If a student wants to create a project other than the standard course project, or to use materials other than standard project materials, the student will be responsible for furnishing or paying the reasonable cost of such materials for the project.

04.02.02.04. Music Course Materials - Students will be required to furnish musical instruments for participation in optional music courses. Use of a musical instrument without charge is available under the District's fee waiver policy. The District is not required to provide for the use of a particular type of musical instrument for any student.

04.02.02.05. Parking - Students may be required to pay for parking on school grounds or at school sponsored activities, and may be subject payment of fines or damages for damages caused with or to vehicles or for failure to comply with school parking rules.

- 04.03. Extracurricular Activities, Specialized Equipment or Attire - Extracurricular activities means student activities or organizations which are supervised or administered by the District, which do not count toward graduation or advancement between grades, and in which participation is not otherwise required by the District. The District will generally furnish students with specialized equipment and attire for participation in extracurricular activities. The District is not required to provide for the use of any particular type of equipment or attire. Equipment or attire fitted for the student and which the student generally wears exclusively, such as dance squad, cheerleading, and music/dance activity (e.g. choir or show choir) uniforms and outfits, along with T shirts for teams or band members, will be required to be provided by the participating student. The cost of maintaining any equipment or attire, including uniforms, which the student purchases or uses exclusively, shall be the responsibility of the participating student. Equipment which is ordinarily exclusively used by an individual student participant throughout the year, such as golf clubs, softball gloves, and the like, are required to be provided by the student participant. Items for the personal medical use or enhancement of the student (braces, mouth pieces, and the like) are the responsibility of the student participant. Students have the responsibility to furnish personal or consumable equipment or attire for participation in extra curricular activities or for paying a reasonable usage cost for such equipment or attire. For musical extracurricular activities, students may be required to provide specialized equipment, such as musical instruments, or specialized attire, or for paying a reasonable usage cost for such equipment or attire.
- 04.04. Extracurricular Activities Fees for Participation - Any fees for participation in extra curricular activities for the 2003 2004 school year are further specified in Appendix "1." Admission fees are charged for extracurricular activities and events.
- 04.05. Post-Secondary Education Costs - Students are responsible for postsecondary education costs. The phrase "post secondary education costs" means tuition and other fees only associated with obtaining credit from a postsecondary educational institution. For a course in which students receive high school credit and for which the student may also receive postsecondary education credit, the course shall be offered without charge for tuition, transportation, books, or other fees, except tuition and other fees associated with obtaining credits from a postsecondary educational institution.
- 04.06. Transportation Costs - Students are responsible for fees established for transportation services provided by the District as and to the extent permitted by federal and state laws and regulations.
- 04.07. Copies of Student Files or Records - The Superintendent or the Superintendent's designee shall establish a schedule of fees representing a reasonable cost of reproduction for copies of a student's files or records for the parents or guardians of such student. A parent, guardian or student who requests

- copies of files or records shall be responsible for the cost of copies reproduced in accordance with such fee schedule. The imposition of a fee shall not be used to prevent parents of students from exercising their right to inspect and review the students' files or records and no fee shall be charged to search for or retrieve any student's files or records. The fee schedule shall permit one copy of the requested records be provided for or on behalf of the student without charge and shall allow duplicate copies to be provided without charge to the extent required by federal or state laws or regulations.
- 04.08. Participation in Before-and-After-School or Prekindergarten Services - Students are responsible for fees required for participation in before and after school or prekindergarten services offered by the District, except to the extent such services are required to be provided without cost.
- 04.09. Participation in Summer School or Night School - Students are responsible for fees required for participation in summer school or night school. Students are also responsible for correspondence courses.
- 04.10. Breakfast and Lunch Programs - Students shall be responsible for items which students purchase from the District's breakfast and lunch programs. The cost of items to be sold to students shall be consistent with applicable federal and state laws and regulations. Students are also responsible for the cost of food, beverages, and personal or consumable items which the students purchase from the District or at school, whether from a "school store", a vending machine, a booster club or parent group sale, a book order club, or the like. Students may be required to bring money or food for field trip lunches and similar activities.
- 04.11. Waiver Policy - The District's policy is to provide fee waivers in accordance with state statutes. Students who qualify for free or reduced price lunches under United States Department of Agriculture child nutrition programs shall be provided a fee waiver or be provided the necessary materials or equipment without charge for:
- 04.11.01. Participation in Extracurricular Activities, and
- 04.11.02. Use of a musical instrument in optional music courses that are not extracurricular activities. Participation in a free lunch program or reduced price lunch program is not required to qualify for free or reduced price lunches for purposes of this section. Students or their parents must request a fee waiver prior to participating in or attending the activity, and prior to purchase of the materials.
- 04.12. Distribution of Policy - The Superintendent shall publish the District's student fee policy in the Student Handbook or the equivalent (for example, publication may be made in an addendum or a supplement to the student handbook). The Student Handbook or the equivalent shall be provided to every

student of the District or to every household in which at least one student resides, at no cost.

04.13. Student Fee Fund - The School Board hereby establishes a Student Fee Fund. The Student Fee Fund shall be a separate school district fund not funded by tax revenue, into which all money collected from students and subject to the Student Fee Fund shall be deposited and from which money shall be expended for the purposes for which it was collected from students. Funds subject to the Student Fee Fund consist of money collected from students for: (1) participation in extracurricular activities, (2) postsecondary education costs, and (3) summer school or night school.

Legal Reference: Neb. Constitution, Art VII, Sect. 1
 Neb. Statute 79-215 (tuition)
 79-241 (option student busing)
 79-605 (nonresident busing)
 79-611 (transportation fees)
 79-734 (books, equipment and supplies)
 79-2,104 (student files)
 79-2,125 to 2,134 (student fees law)
 79-1104 (before-and-after-school services)
 79-1106 to 1108 (learners with high ability)

Cross Reference: 505.05 Fines for Lost or Damaged Items
 506 Student Activities
 507.01 Student Records Access
 801 Transportation
 802.05 Free or Reduced Cost Meals Eligibility
 1005.01 Public Complaints

STUDENT ACTIVITY ELIGIBILITY

Participation in extracurricular school activities is encouraged and desirable for all students. At the same time, the primary mission and responsibility for each student is to establish a firm academic foundation. A student participating in extracurricular school activities show evidence of sincere effort towards scholastic achievement. To be eligible for participation in extracurricular activities (including selection of royalty) students must follow the guidelines of eligibility set forth by Morrill Public Schools.

Eligibility and Progress Reports

At a minimum, the district shall follow the eligibility guidelines as set forth by the NSAA. Additional requirements are listed below.

Students doing unsatisfactory work will be mailed, via their parents, a student progress report.

A failing list will be generated on Monday. In order for a student to be placed on the weekly failing list, that student must have a cumulative grade average of less than 70%. Beginning with the third week, any students who appear on the weekly failing list in more than TWO or more classes or in ONE class (the same class) Two weeks in a row (grades 7 – 12) will be ineligible at the time of the report. When the ineligibility report is printed students are ineligible for the entire week. Students will not appear on upcoming ineligible lists once the grades(s) are up to 70% or higher. The activities director must be notified by the teacher to verify the student's grades. If the student fails to bring the grade(s) to passing status, he/she will not be permitted to participate in any non-curricular school activities.

Any Morrill student failing ONE or more than classes at the end of a semester will be ineligible until week three of the following semester.

Legal Reference: 20 U.S.C. Sect.1681-1683; 1685-1686 (1994).
 34 C.F.R. Pt. 106.41 (1993)
 Neb Statute 79-296
 79-443

Cross Reference: 502 Student Attendance
 504 Student Rights and Responsibilities
 505 Student Discipline
 508 Student Health and Well-Being

Approved _____ Reviewed _____ Revised _____

Policies that will need editing are

- 0506.01 Student Activity Eligibility
- 0504.19 Student Fees
- 0504.18R1 Harassment Investigation Procedure
- 0504.17 Questioning of Students
- 0503.03 Absences Excused
- 0502.04 Attendance Center Assignment
- 0501.00 Equal Opportunity

I will make these proposed changes tomorrow morning and upload them onto SPARQ

USERRA for Employers

To assist with understanding the Uniformed Services Employment and Reemployment Rights Act (USERRA), ESGR has partnered with the Department of Labor to create a list of frequently asked questions (FAQs) concerning USERRA. These FAQs may help eliminate any problems with your employees by keeping you informed of your rights and responsibilities.

§353.203 Length of service.

(a) *Counting service after the effective date of USERRA (12/12/94).* To be entitled to restoration rights under this part, cumulative service in the uniformed services while employed by the Federal Government may not exceed 5 years.

Military Leave Laws for Employees

Filed under Office & HR.

Employers are required to provide military leave to employees. Federal and state laws set the rules for pay, notice and reinstatement for time-off for military service.

Employers are required to provide time-off to employees who are serving in the military. Employers of all sizes are included in this mandate, and the rules governing your employees' rights are set forth in both federal and state law.

Federal Military Leave Laws

The following are some basic questions and answers about federal military leave laws and your obligations as an employer if you have employees engaged in military service:

- **Which employees are eligible for military leave?** Any employee who is called to military service, training, reserve duty, etc., who is not a temporary employee is covered by the federal law. That includes employees on probationary status and employees who have been with their employer for only a few days.
- **Are employees required to give advance notice to employers of military leave?** The answer is generally "yes." Notice may be either written or oral and may be provided by the employee or the military. However, no notice is required if military necessity prevents it or the giving of notice is otherwise impossible or unreasonable.
- **Are you required to grant employees leave for active duty military leave?** According to the federal law, you are. Although the leave may be without pay for private employers, the employee must be reinstated to the position held before taking military leave upon successful completion of active military duty.
- Active duty leave is usually for an undetermined but potentially long period of time and is occasioned by a state or national emergency, state of war, or actual war. Active duty may also be required for certain military training programs. Active duty leave must be granted for voluntary or involuntary service.
- In addition to active duty leave, the law mandates that you grant annual leave to attend reserve or national guard encampment, maneuvers, drills, training, or any other duty of a short-term nature.
- **Do you have to pay your employees while they are engaged in military service?** Generally, only public employers are required to pay for any part of military leave. Private employers may grant annual leave with or without pay and may pay for all or part of the leave. In the case of active duty leave, the employer may adopt a policy of paying the difference between civilian pay and military pay.
- What employers may not do, in most cases, is charge military leave to annual vacation leave. Military leave is intended to be in addition to any annual vacation. The employee may, however, choose to use paid vacation time where military leave is not paid.
- **Must reservists be paid for time-off for active duty?** As a private, nongovernmental employer, you do not have to pay reservists during the period they are on active duty. While some employers have a policy that pays reservists the difference between their regular salary and their military pay, you are under no obligation to do so.
- You should note that reservists generally must give you advance notice prior to leaving for active duty, except if military necessity prevents them from doing so.

The Uniform Services Employment and Reemployment Rights Act (USERRA). The Uniform Services Employment and Reemployment Rights Act (USERRA), provides for military leave and reemployment rights for veterans and reservists and bars discrimination and retaliation based on an employee's military service.

POLICY 410.7
GERING PUBLIC SCHOOLS
GERING, NE

CERTIFICATED EMPLOYEE MILITARY SERVICE LEAVE

Certificated employees who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, Coast Guard Reserve and State Guard are entitled to a leave of absence, without loss of pay, on all days during which they are employed under the orders or authorization of competent authority in the active service of the State or United States. Such leave of absence will be without loss of pay for a period not to exceed fifteen (15) work days in any one calendar year. Such leave of absence will be in addition to any leave provided by the District through policy or negotiated agreement. Any such leave which extends beyond fifteen (15) work days in any one calendar year shall be without pay from the remaining contract payments.

If the Governor of the State of Nebraska declares a state of emergency any of the above certificated employees who are ordered to active service shall receive an additional leave of absence until such member is released from the active service by competent authority. During this additional leave of absence, the employee shall receive such portion of his or her salary or compensation as will equal the loss he or she may suffer while in the active service of the state. The loss he or she may suffer while in the active service of the state is defined as the differential between military salary and district salary.

Employees who are required to leave a position, other than a temporary position, for training with the armed forces of the United States or to undertake military duty in the active service of the state are entitled to a leave of absence for such period, not to exceed five years. Any additional period as provided by law, without loss of status and without loss of pay during the first fifteen work days, which pay for the first fifteen work days is not in addition to that described above.

Upon an honorable discharge from active service, such employee shall be entitled to a return to a comparable position as provided by law as long as he or she:

1. has given advance notice of the need for military leave (unless notice is precluded by military necessity or is otherwise unreasonable);
2. has not been absent from his or her job for more than five years; and
3. returns to work as outlined below.

The following periods and conditions of return to work apply to the employee who was absent:

1. If absent fewer than 31 days, the employee must report back to work by the beginning of the next regularly scheduled work period after a reasonable amount of time to arrive home, rest and report to work;
2. If absent more than 30 days but fewer than 181 days, the employee must submit an application for reemployment within 14 days after the completion of service;
3. If absent more than 180 days, by submitting an application for reemployment within 90 days after the completion of service.

Such person shall not be discharged without justifiable cause within one year after reinstatement if the person's period of military service before the reemployment was more than 180 days. Such person shall not be discharged without justifiable cause within 180 days after the date of reemployment if the person's period of military service before the reemployment was more than 30 days but fewer than 181 days.

An employee reemployed after military leave will be treated as not having incurred a break in service. Absence for any of the reasons stated above shall not affect the employee's right to receive normal vacation, sick leave,

bonus, advancement and other advantages of the employee's employment normally to be anticipated in the employee's particular position.

Legal Reference: Neb. Statute 55-160 to 166
79-838

38 U.S.C §§ 4312, 4616, 4316, 4317

20 C.F.R. §§ 1002.259, 1002.261, 1002.262, 1002.267

Cross Reference: 410 Certificated Employee Vacations and Leaves of Absence

Approved 03/15/10 Reviewed 11/28/16 Revised 12/19/16

On Fri, Nov 15, 2019 at 6:05 AM Joseph Sherwood <joe.sherwood@mpslions.org> wrote:

Tim Cody

to Bob, Doris, Brett, Caroline, Casper, Chuck, Ellen, Greg, Jason, Jay, Jeff, (jsealey@csc.edu), Julie, Kathy, Kim, Lana, Lori, Marshall, Mike, Paula, Paula, Rick, Robyn, Ron, Ted, Travis, Troy, Direc

Minatare Policy:

MILITARY LEAVE

An employee that enters active duty, voluntary or involuntary, in peacetime or wartime, who has been in the employment of Minatare Public Schools in a position other than temporary may, upon his/her written request, be granted military leave without pay. Such employee shall keep the Board informed on the probable date of his/her release from active duty, and shall be entitled to return to his/her position which he/she left to enter active duty.

The employee must return to work at Minatare Public Schools at the first regularly scheduled work day after the military obligation is completed, plus any required travel time. The employee shall return to work without loss of seniority, status, or rate of pay.

The returning employee is entitled to a one year period of protection against termination without cause. If he/she is terminated during this period, the employer has the burden of proof to show that the returning employee was guilty of such misconduct which would have caused him/her to be terminated even if he/she has not been a veteran.

The period of active duty must not be longer than four (4) years, and the release from active duty must be under honorable conditions.

Adopted: January 1994 Reviewed: December 13, 2010 Reviewed: June 13, 2016

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Tim Cody
supttimcody@gmail.com
Superintendent of Schools

SUPPORT STAFF MILITARY SERVICE LEAVE

Support employees who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, Coast Guard Reserve and State Guard are entitled to a leave of absence, without loss of pay, on all days during which they are employed under the orders or authorization of competent authority in the active service of the State or United States. Such leave of absence will be without loss of pay for a period not to exceed fifteen (15) work days in any one calendar year. Such leave of absence will be in addition to any leave provided by the District through policy or negotiated agreement. Any such leave which extends beyond fifteen (15) work days in any one calendar year shall be without pay from the remaining contract payments.

If the Governor of the State of Nebraska declares a state of emergency any of the above certificated employees who are ordered to active service shall receive an additional leave of absence will be granted until such member is released from the active service by competent authority. During this additional leave of absence, the employee shall receive such portion of his or her salary or compensation as will equal the loss he or she may suffer while in the active service of the state. The loss he or she may suffer while in the active service of the state is defined as the differential between military salary and district salary.

Employees who are required to leave a position other than temporary for training with the armed forces of the United States or to undertake military duty in the active service of the state are entitled to a leave of absence for such period, not to exceed five years, plus any additional period as provided by law, without loss of status and without loss of pay during the first fifteen work days, which pay for the first fifteen work days is not in addition to that described above.

Upon an honorable discharge from active service, such employee shall be entitled to a return to a comparable position as provided by law as long as he or she:

1. has given advance notice of the need for military leave (unless notice is precluded by military necessity or is otherwise unreasonable);
2. has not been absent from his or her job for more than five years; and
3. returns to work as outlined below.

The following periods and conditions of return to work apply to the employee who was absent:

1. If absent less than 31 days, the employee must report back to work by the beginning of the next regularly scheduled work period after a reasonable amount of time to arrive home, rest and report to work;
2. If absent more than 30 days but less than 181 days, the employee must submit an application for reemployment within 14 days after the completion of service;
3. If absent more than 180 days, by submitting an application for reemployment within 90 days after the completion of service.

Such person shall not be discharged without justifiable cause within one year after reinstatement if the person's period of military service before the reemployment was more than 180 days. Such person shall not be discharged without justifiable cause within 180 days after the date of reemployment if the person's period of military service before the reemployment was more than 30 days but less than 181 days.

An employee reemployed after military leave will be treated as not having incurred a break in service. Absence for any of the reasons stated above shall not affect the employee's right to receive normal vacation, sick leave, bonus, advancement and other advantages of the employee's employment normally to be anticipated in the employee's particular position.

Legal Reference: Neb. Statute 55-160 to 166
 79-838
 38 U.S.C. §§ 4312, 4313, 4316, 4317
 20 C.F.R. §§ 1002.259, 1002.261, 1002.262, 1002.267

Cross Reference: 410 Certificated Employee Vacations and Leaves of Absence

Personnel 4322

MILITARY LEAVE

The contractual continued service status of a teacher or other employee on military leave shall not be affected because of absence while in the military service of the United States. Teachers entering or having entered the system with previous military service shall be allowed credit on the schedule as follows:

Years in Military Service	Credit on Salary Schedule
Less than 6 months	No credit
6 months to 1 year	1 year credit
1 year to 2 years	1 year credit
2 years to 3 years	1 year credit

Military and Family Military Leave

Military leave and family military leave will be granted to the extent required by state and federal law.

Employees requesting military leave must notify the Superintendent as soon as they receive notification of activation. Employees are to attach a copy of their orders to a District leave request form when they prepare the request for military leave.

Employees requesting to take family military leave under the Nebraska statutes must notify the Superintendent at least 14 days in advance of taking such a leave if the leave will be for 5 or more consecutive days, consult with their supervisor to schedule the leave so as to not unduly disrupt operations of the school, and for leaves of less than 5 days, notify the Superintendent of the leave request as soon as practicable.

Family military leave under the Family and Medical Leave Act (FMLA) will be provided in accordance with that law and subject to the provisions of the Board policy pertaining to FMLA leave.

Legal Reference: Neb. Rev. Stat. §§ 55-160 to 55-166;
Neb. Rev. Stat. §§ 55-501 to 55-507
29 U.S.C.A. §§ 2611, et seq. and 29 CFR Part 825
38 USC Sections 4301 to 4333 and 20 CFR Part 1002

Stacy

Military leave is highly regulated and governed by USERRA. Check out the information they have on the USERRA website. As a public employer we are required to maintain their pay. I'm sure your policy is following the federal guidelines.

John

On Fri, Nov 15, 2019 at 10:30 AM Stacy Rodriguez <stacy.rodriguez@mpslions.org> wrote:
[Quoted text hidden]

--
John T. Brazell
Business Manager
McCook Public Schools
700 West 7th
McCook, NE 69001
308.344.4468 W
402.802.5498 M
308.217.1530 F

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