

Board of Education Regular Meeting
Monday, December 20, 2021 7:00 PM
District Office
508 Jefferson Ave.
Morrill, NE 69358

I. CALL TO ORDER FOR REGULAR MEETING

Dave Sherrod called the meeting to order at 7:01 pm.

I.1. Pledge to the Flag

I.2. Roll Call

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Recording

Casey Debus stated she is recording the meeting.

II. CONSIDER CONSENT AGENDA

II.1. Approval of Agenda

II.2. Consider modifying minutes from 9/20/21 as the letter from MEA asked for recognition for the wrong year. They would like the minutes to reflect their intention of recognition for the 2022-23 school year. *Motion to approve recognizing the Morrill Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2021-2022 contract year. Passed with a motion by Billy Watson and a second by Art Frerichs.*

Art Frerichs: Yea, Shaun Hess: Yea, Lisa Kaufman: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Billy Watson: Yea

II.3.

II.4. Consider modifying minutes from 11/15/2021 as the MECTU was recognized as the exclusive bargaining agent for Early Childhood certificated staff. Upon further research, the request should have been denied instead of accepted. *Motion was made by Lisa Kaufman to approve request from MECTU to be recognized as exclusive bargaining agent for Morrill's Early Childhood non-administrative Certificated Staff for the 2022-2023 school year Passed with a motion by Lisa Kaufman and a second by Art Steiner.*

Art Frerichs: Yea, Shaun Hess: Yea, Lisa Kaufman: Yea, Dave Sherrod: Yea, Art Steiner: Yea, Billy Watson: Yea

II.5.

II.6. Approval of minutes of September 9, 2021 and November 15 and 22, 2021 as amended.

II.7. Claims Payable

II.8. Business Manager's and Financial Reports

- II.8.a. Working Monthly Budget
- II.8.b. Monthly Budget of Receipts
- II.8.c. Activity Accounts
- II.8.d. Special Building Fund Account
- II.8.e. County Treasurer's Report

III. REPORTS

- III.1. Curriculum/Amer.Civics: Lisa Kaufman (chair), Shaun Hess, Art Frerichs
- III.2. Facilities/Transportation: Art Steiner (Chairman), Shaun Hess, Bill Watson
- III.3. Finance/Negotiations: Dave Sherrod (Chairman), Bill Watson, Art Frerichs
- III.4. Safety Committee: Art Frerichs (Chairman), Art Steiner
- III.5. Morrill School's Foundation: Bill Watson (Chairman), Lisa Kaufman, Art Frerichs
- III.6. Student Council Report
- III.7. Early Childhood Director's Report
- III.8. Activity Director's Report
- III.9. Secondary Principal's Report
- III.10. Elementary Principal's Report
- III.11. Superintendent's Report

IV. RECOGNITION OF VISITORS

Two patrons addressed the board with various concerns.

V. NEW BUSINESS

- V.1. Presentation of 2020-2021 Audit from Rauner & Associates
Julie Peetz reviewed the highlights of the audit for the board members.
- V.2. Update on Ag Education Complex Capital Campaign and set date for Fund Raising Dinner
Joe Sherwood gave an update on funding progress for Ag Complex Capital Campaign and the fundraising dinner was set for February 19, 2022.
- V.3. Discuss financial planning services offered by First National Capital Markets
Recommended to be moved for IV. 3.
Carl Dietz with First National Capital Markets gave a presentation on the financial planning services they offer for school districts.
- V.4. Consider/possibly approve certified staff hire - Rudi Palomo 4th grade teacher for 2nd semester
- V.5. Consider/possibly approve classified staff hires
 - V.5.a. Elementary FT Custodian Chuck Weimer \$12.00 (replaces Mercedes)
 - V.5.b. Elementary FT Para Belinda Ingersoll \$12.00 (replace Vania)
 - V.5.c. Secondary PT Para Jeremiah Gardner \$12.50 (replace Christine)
 - V.5.d. Early Childhood FT Para Becky Banta \$12.50 (replace McKensie)
 - V.5.e. Early Childhood PT Para Gracie Nelson \$12.00 (replace Ashley)
 - V.5.f. Early Childhood PT Custodian Tori Moorehouse \$12.00 (replace part of Sylvia)
 - V.5.g. Preschool After School Para Shelby Hardin \$9.00 (High School student replacing Ashley)
- V.6. Consider Whiting Sign Bids for Gymnasium Score Boards
Discussion was held on the bid received.
Decision was made to reconsider the November decision to repair the sign on Highway 26 at the January 17, 2022 regular board meeting.
- V.7. Consider/possibly approve moving to the WPCI 5 panel +Nicotine test kits for random drug testing

V.8. Approve the transfer of \$110,000 from QCPUF to General Fund for cash flow

VI. OLD BUSINESS

VI.1. Update and consideration on Interlocal Agreement with Mitchell for FFA Collaboration

VI.2. Consider/possibly approve 2nd reading on annual policy updated from Perry Law Firm/ESU 13

VI.3. Update timeline and process for Community Engagement protocol. Links to the community engagement surveys were sent to the building principals, who distributed them to parents.

VI.4. Discuss timeline, process, and blank contract for Superintendent Search process.
The blank superintendent contract will be sent to Shari with NASB for review. There will be a board meeting on January 5, 2022 at 6:00 pm to discuss and select interview candidates for the Superintendent position for 2022-2023.

VII. Next Regular Meeting Date - January 17, 2022

VIII. ADJOURNMENT

Meeting adjourned at 9:05 pm.

Check Register by Checking Account

Checking Account ID: 09

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
1072	12/07/2021				BOKFINANC	BOK Financial Corporate Trust	25,279.24
Check Type Total:			Check			Void Total: 0.00	Total without Voids: 25,279.24
Checking Account Total:		09				Void Total: 0.00	Total without Voids: 25,279.24

Checking Account ID: 1

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
52020367	12/07/2021				NEBRRETI	NEBRASKA RETIREMENT SYSTEM	275.00
Check Type Total:			Automatic Payment			Void Total: 0.00	Total without Voids: 275.00

Checking Account ID: 1

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
41836	12/17/2021				AAPORTAPOT	A & A Porta Potties LLC	150.00
41837	12/17/2021				AMAZON	Amazon Capital Services	2,430.87
41838	12/17/2021				ASCENTRAL	AS CENTRAL SERVICES -- ST OFNEBRASKA	259.49
41839	12/17/2021				AWARUNLI	AWARDS UNLIMITED	29.19
41840	12/17/2021				BLACKHILLS	Black Hills Energy	2,014.92
41841	12/17/2021				BLUFSANI	Bluffs Facility Solutions	1,887.16
41842	12/17/2021				CAROBIOI	CAROLINA BIOLOGICAL SUPPLY COMPANY	38.25
41843	12/17/2021				CASHWA	CASH-WA DISTRIBUTING	338.90
41844	12/17/2021				CENTELEM	CENTURYLINK (ELEM)	234.01
41845	12/17/2021				CENTHIGH	CENTURYLINK (JR&SR HIGH)	669.05
41846	12/17/2021				CONNPOIN	CONNECTING POINT	520.00
41847	12/17/2021				CRISISANDT	Crisis and Trauma Resources Institute	1,142.31
41848	12/17/2021				CROSSROADS	Crossroads Music	357.45
41849	12/17/2021				DOLLGENE	DOLLAR GENERAL REGIONS 410526	18.40
41850	12/17/2021				ESU13	EDUCATIONAL SERVICE UNIT #13	36,199.52
41851	12/17/2021				EREMOTHEL	ERH Technology Solutions	6,980.00
41852	12/17/2021				GREAMMER	GREATAMERICA FINANCIAL SVCS.	960.00
41853	12/17/2021				HEALTHYCHO	Healthy Choices Counseling	360.00
41854	12/17/2021				HORSCREE	HORSE CREEK TIRE INC.	542.45
41855	12/17/2021				IDEALLINE	IDEAL LINEN SUPPLY	460.75
41856	12/17/2021				INLATRUC	INLAND TRUCK PARTS & SERVICE	257.11
41857	12/17/2021				JEREMY	Abbott Jeremy	30.00
41858	12/17/2021				JWPEPPAOL	JW PEPPER MUSIC -- PAOLI PA	223.96
41859	12/17/2021				KSBSCHOOLL	KSB School Law	75.00
41860	12/17/2021				LAKELEAR	LAKESHORE LEARNING MATERIALS	239.15
41861	12/17/2021				LOUSPO	LOU'S SPORTING GOODS	8.07
41862	12/17/2021				MC	MASTER CARD	7,323.12
41863	12/17/2021				MENARDS	Menards	79.88
41864	12/17/2021				MOBIUSES	MOBIUS COMMUNICATIONS COMPANY	311.96
41865	12/17/2021				MORRHARD	MORRILL HARDWARE & BUILDING SUPPLIES	689.37
41866	12/17/2021				MORRSUPP	MORRILL SUPPLY	669.60
41867	12/17/2021				MORRACTI	MPS -- ACTIVITIES FUND	45.00
41868	12/17/2021				NASCO	NASCO	11.40
41869	12/17/2021				NEBRCOUN	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATOR	720.00
41870	12/17/2021				NDE	NEBRASKA DEPT OF EDUCATION	100.00
41871	12/17/2021				NEBRASKARU	Nebraska Rural Radio Association	450.00
41872	12/17/2021				NESSAFETY	NEBRASKA SAFETY CENTER	400.00
41873	12/17/2021				NEFIREMARS	NEBRASKA STATE FIRE MARSHAL	144.00
41874	12/17/2021				NWEA	NWEA	390.00
41875	12/17/2021				ONESOURCE	ONE SOURCE - THE BACKGROUND CHECK COMPAN	59.00
41876	12/17/2021				VISA	PLATTE VALLEY BANK VISA	180.81
41877	12/17/2021				QUICK	QUICK CARE MEDICAL SERVICES	250.00
41878	12/17/2021				ROCKYMOUNT	Rocky Mountain Air Solutions	795.43
41879	12/17/2021				SCHOOLSPEC	School Specialty, LLC	74.00
41880	12/17/2021				SIMMONS	SIMMONS OLSEN LAW FIRM PC	314.50
41881	12/17/2021				SU	Software Unlimited	450.00

Checking Account ID: 1

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
41882	12/17/2021				SOUTHARD	Kelsey Southard	37.38
41883	12/17/2021				STARHERA	STAR-HERALD	23.83
41884	12/17/2021				UNIVERSALA	Universal Athletic, LLC	3,479.37
41885	12/17/2021				VARGA	Celena Varga	33.00
41886	12/17/2021				VILLMORR	VILLAGE OF MORRILL	8,760.20
41887	12/17/2021				VOICENEWS	Voice News	449.00
41888	12/17/2021				WESTCO	WESTCO COOPERATIVE COMPANY	2,024.47
41889	12/17/2021				WNCC	WESTERN NEBRASKA COMMUNITY COLLEGE	2,580.00
41890	12/17/2021				WEX	WEX BANK	2,158.72
41891	12/17/2021				WPCI	WPCI - INCORP.	972.70
Check Type Total: Check					Void Total:	0.00	Total without Voids: 90,402.75
Checking Account Total: 1					Void Total:	0.00	Total without Voids: 90,677.75

Checking Account ID: 2

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
1144	12/17/2021				APPLEINC	Apple Inc.	17,640.00
Check Type Total: Check					Void Total:	0.00	Total without Voids: 17,640.00
Checking Account Total: 2					Void Total:	0.00	Total without Voids: 17,640.00

Checking Account ID: 5

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
7748	12/01/2021				OCHSNER	Colby Ochsner	190.00
7749	12/01/2021				DERRBRAD	Bradley Derr	150.00
7750	12/01/2021				EREDRICK	Craig Eredrick	190.00
7751	12/01/2021				GARRETSONS	Garretson's Sport	302.40
7752	12/01/2021				HARDSOCGMA	Marty Hardsocg	190.00
7753	12/01/2021				NAMUTH	Mike Namuth	205.00
7754	12/01/2021				PEREZ	Stephanie Perez	150.00
7755	12/01/2021				SALAZAR	Sonny Salazar JR	150.00
7756	12/01/2021				SCOTSCORE	SCOTTSBLUFF SCREEN PRINTING & EMBROIDERY	2,159.00
7757	12/01/2021				GROSSSEAN	Sean Gross	150.00
7758	12/01/2021				SMITH	Ryan Smith	205.00
7759	12/01/2021				RYANSTEELE	Ryan Steele	150.00
7760	12/01/2021				SUKUP	Todd Sukup	205.00
7761	12/01/2021				AULT	Tim Ault	150.00
7762	12/06/2021				NCA	Nebraska Coaches Association	45.00
7763	12/06/2021				PEPSBOTT	PEPSI-COLA	737.25
7764	12/06/2021				OTTAPRIL	April Ott	50.20
7765	12/06/2021				ARMANDCAST	ARMOND CASTENEDA	150.00
7766	12/06/2021				BALTHAZORJ	Jamey Balthazor	180.00
7767	12/06/2021				DICKANDREW	Andrew Dick	200.00
7768	12/06/2021				LOGOZ	Logoz LLC	480.00
7769	12/06/2021				NCA	Nebraska Coaches Association	185.00
7770	12/06/2021				SEILER	Shawn Seiler	180.00
7771	12/06/2021				RYANSTEELE	Ryan Steele	150.00
7772	12/06/2021				UNIVERSALA	Universal Athletic, LLC	526.76
7773	12/13/2021				CASHWA	CASH-WA DISTRIBUTING	358.10
7774	12/13/2021				CHADRON	CHADRON STATE COLLEGE	154.85
7775	12/13/2021				DERRBRAD	Bradley Derr	80.00
7776	12/13/2021				GARRETSONS	Garretson's Sport	182.26
7777	12/13/2021				MPSCAFETER	MPS---Cafeteria	256.30
7778	12/13/2021				SCOTSCORE	SCOTTSBLUFF SCREEN PRINTING & EMBROIDERY	948.00
7779	12/13/2021				GROSSSEAN	Sean Gross	80.00
7780	12/16/2021				GORDONRUSH	Gordon-Rushville Schools	120.00
7781	12/16/2021				MARKBUCHHA	Mark Buchhamwer	180.00
7782	12/16/2021				MARSHALLTY	Tyler Marshall	180.00

Monthly Finance Report to the Board
December 2021

Reconciled Balances as of November 30, 2021			
		2020-21	2021-22
General	\$	173,972.74	\$ (47,123.43)
Cafeteria	\$	6,758.33	\$ 41,513.11
Depreciation	\$	405,090.54	\$ 119,680.21
Activity	\$	74,269.60	\$ 102,900.05
QCPUF	\$	149,108.65	\$ 221,131.13
Spec Building	\$	61,791.09	\$ 206,905.61
Empl Benefit	\$	9,699.13	\$ 12,305.68
FUNDS TOTAL	\$	880,690.08	\$ 657,312.36

December GF Expenditures			
		2020-21	2021-22
GF Bills Payable	\$	82,854.44	\$ 90,402.75
GF Payroll	\$	439,675.78	\$ 459,552.15
	\$	522,530.22	\$ 549,954.90
December Revenue			
Beginning Cash	\$		(47,123.43)
State Aid (expected Dec 30)	\$		183,793.00
SPED State Payment	\$		23,280.00
Sioux County	\$		2,654.10
Scottsbluff County	\$		29,121.59
Title I Claim	\$		103,622.00
SPED IDEA Claim	\$		50,000.00
ESSERS III Claim*	\$		122,139.00
QCPUF Transfer	\$		110,000.00
Early Childhood Revenue	\$		7,311.63
Total Month Available	\$		584,797.89

*Total Claim= \$422,139, \$300,000 transferred to Spec Bldg Fund

Three Year Comparison				
GF Revenue		2019-20	2020-21	2021-22
September	\$	1,194,605.16	\$ 1,209,297.80	\$ 1,265,268.99
October	\$	369,165.37	\$ 500,826.00	\$ 370,461.37
November	\$	242,129.60	\$ 249,382.60	\$ 268,078.67
December	\$	235,045.35	\$ 352,088.82	
January	\$	615,206.37	\$ 632,687.15	
February	\$	585,057.53	\$ 629,911.29	
March	\$	432,793.44	\$ 355,228.26	
April	\$	481,455.09	\$ 537,162.58	
May	\$	1,462,654.73	\$ 1,306,322.03	
June	\$	407,993.42	\$ 663,640.80	
July	\$	155,709.36	\$ 57,368.33	
August	\$	78,397.20	\$ 80,234.32	
Running Total	\$	1,563,770.53	\$ 1,710,123.80	\$ 1,903,809.03
Total Revenue	\$	6,260,212.62	\$ 6,574,149.98	\$ 1,903,809.03

December Cafeteria Expenditures			
		2020-21	2021-22
CF Bills Payable	\$	7,005.42	\$ 11,252.71
CF Payroll	\$	11,761.92	\$ 6,959.05
	\$	18,767.34	\$ 18,211.76
December Revenue			
Beginning Cash	\$		41,513.11
November SSO Claim	\$		11,567.99
November CACFP Claim	\$		-
Appleseed Grant/No Kid Hungry (Ag Kitchen)	\$		(11,500.00)
	\$		41,581.10

Three Year Comparison				
GF Expenditures		2019-20	2020-21	2021-22
September	\$	669,050.35	\$ 730,095.45	\$ 830,711.13
October	\$	551,904.96	\$ 574,712.87	\$ 595,775.63
November	\$	522,609.86	\$ 540,101.36	\$ 553,972.17
December	\$	503,391.79	\$ 522,530.22	\$ 550,229.90
January	\$	495,847.13	\$ 509,049.06	
February	\$	504,797.44	\$ 516,363.91	
March	\$	491,113.91	\$ 530,514.55	
April	\$	502,735.07	\$ 520,357.43	
May	\$	474,654.64	\$ 538,437.67	
June	\$	468,018.61	\$ 511,141.22	
July	\$	510,552.99	\$ 547,398.13	
August	\$	777,646.19	\$ 518,675.63	
Running Total	\$	2,246,956.96	\$ 2,367,439.90	\$ 2,530,688.83
Total Expenditures	\$	6,472,322.94	\$ 6,559,377.50	\$ 2,530,688.83
Annual Budget	\$	7,013,255.98	\$ 7,304,118.21	\$ 9,074,969.96
% of Budget Spent		35%	32%	28%

2018-19 Early Childhood Totals			
Total Revenue	\$542,140.90	Total Expenditures	\$ 296,117.66
2019-20 Early Childhood Totals			
Total Revenue	\$661,335.13	Total Expenditures	\$ 426,767.16
2020-21 Early Childhood Totals			
Total Revenue	\$734,830.22	Total Expenditures	\$ 722,118.22
Early Childhood Revenue Running Total			
Headstart payments	\$		12,000.00
Preschool Parent Payments	\$		16,421.59
Total Preschool	\$		28,421.59
DayCare DHHS Subsidy	\$		9,617.28
DayCare Parent Payments	\$		6,873.85
Total Pride Cub Care	\$		16,491.13
Total Local Early Childhood Revenue	\$		44,912.72
21-22 TEEOSA FUNDING (expected)	\$		673,000.00
Running Total Revenue for 21-22	\$		717,912.72
Running Total Expenditures to date 21-22	\$		287,206.78

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 1
01	GENERAL FUND						
1100	REGULAR INSTRUCTIONAL PROGRAMS						
01 1100 111 1 003	Instructional Salaries Elem	380,000.00	111,708.40	453,000.00	100,776.36	77.75	
01 1100 111 2 001	Instructional Salaries Sec	560,000.00	235,646.60	741,000.00	271,421.72	63.37	
01 1100 111 4 000	Regular Flat Salaries	84,000.00	28,000.00	73,500.00	24,500.00	66.67	
01 1100 123 1 003	Elementary Substitute Teachers	20,000.00	6,272.50	25,000.00	16,960.50	32.16	
01 1100 123 2 001	Highschool Substitute Teachers	15,000.00	6,785.00	18,000.00	10,635.00	40.92	
01 1100 150 1 003	Instructional Aide -Sub Para Elementary	3,000.00	2,581.90	7,500.00	3,967.64	47.10	
01 1100 150 2 001	Instructional Aide - Sub Para Highschool	500.00	0.00	0.00	0.00	0.00	
01 1100 151 1 003	STIPENDS -- ELEM XTRA DAYS	2,500.00	7,493.26	2,500.00	2,282.80	8.69	
01 1100 151 2 001	STIPENDS - SEC XTRA DAYS	1,500.00	360.00	2,500.00	2,225.20	10.99	
01 1100 210 1 003	Benefit Package - Elementary Blue Cross Blue Shield	90,000.00	28,395.38	90,000.00	29,230.03	67.52	
01 1100 210 2 001	Benefit Package - Secondary Blue Cross Blue Shield	130,000.00	40,189.34	130,000.00	39,038.71	69.97	
01 1100 220 1 003	Social Security - Elementary	34,000.00	11,398.24	44,000.00	10,384.50	76.40	
01 1100 220 2 001	Social Security Secondary	62,000.00	20,378.09	75,000.00	22,643.87	69.81	
01 1100 220 4 000	SOCIAL SECURITY-FLAT	6,500.00	2,132.65	6,500.00	1,864.99	71.31	
01 1100 230 1 003	Retirement - Elementary	51,000.00	15,196.81	56,000.00	11,368.05	79.70	
01 1100 230 2 001	Retirement - Secondary	100,000.00	27,637.62	98,000.00	26,731.96	72.72	
01 1100 230 4 000	RETIREMENT-FLAT	8,500.00	2,765.76	8,300.00	2,420.04	70.84	
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	81,450.00	81,450.00	80,000.00	182,185.00	(127.73)	
01 1100 290 1 003	OTHER BENEFITS FRINGE BENEFIT	0.00	3,500.00	0.00	0.00	0.00	
01 1100 320 1 003	Prof Dev- Elementary	4,000.00	0.00	2,000.00	210.88	89.46	
01 1100 320 2 001	Professional Dev - Secondary	4,000.00	1,238.00	2,000.00	500.00	75.00	
01 1100 340 1 003	Repairs/Maint Computers Elem	500.00	0.00	500.00	0.00	100.00	
01 1100 340 2 001	Repairs/Maint Computers- Second	500.00	0.00	500.00	388.02	22.40	
01 1100 382 0 000	DISTANCE ED & TELECOMMUNICATIONS	35,500.00	12,474.62	55,000.00	15,715.01	71.43	
01 1100 443 0 000	Copier-Lease District	35,000.00	7,093.58	30,000.00	9,611.07	67.96	
01 1100 580 0 000	STF DEV/TRAVEL	0.00	(40.60)	5,000.00	200.00	96.00	
01 1100 610 0 000	SUPPLIES DISTRICT	10,000.00	4.47	2,500.00	29.80	94.81	
01 1100 610 1 003	SUPPLIES-- ELEM	20,000.00	13,492.14	20,000.00	16,749.48	2.63	
01 1100 610 2	SUPPLIES--SECOND	25,000.00	6,057.55	20,000.00	11,726.85	29.08	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 2
001							
01 1100 640 1 003	ELEM CURRICULUM /PERIODICALS	60,000.00	1,507.61	15,000.00	21,977.09	(59.63)	
01 1100 640 2 001	Second Curriculum/PERIODICALS	60,000.00	3,757.21	15,000.00	3,177.94	74.66	
01 1100 733 0 000	Equipment District	10,000.00	3,052.04	10,000.00	2,305.34	76.95	
01 1100 734 0 000	COMPUTER HARDWARE DISTRICT	50,000.00	21,437.80	10,000.00	599.70	94.00	
01 1100 734 1 003	COMPUTER HARDWARE ELEM	0.00	0.00	0.00	899.25	0.00	
01 1100 734 2 001	COMPUTER HARDWARE SEC	0.00	378.00	0.00	270.00	0.00	
01 1100 735 0 000	COMPUTER SOFTWARE	25,000.00	8,862.17	20,000.00	8,151.00	59.25	
01 1100 735 1 003	ELEM-COMPUTER SOFTWARE	15,000.00	11,007.20	15,000.00	4,809.05	63.74	
01 1100 735 2 001	SECOND-COMPUTER SOFTWARE	10,000.00	7,887.55	10,000.00	0.00	95.88	
01 1100 810 0 000	DUES AND FEES	5,000.00	0.00	2,500.00	100.00	96.00	
1100	REGULAR INSTRUCTIONAL PROGRAMS	Total	1,999,450.00	730,100.89	2,145,800.00	856,056.85	59.69
1125	FLEX SPENDING						
01 1125 111 0 000	FLEX REGULAR SALARIES	12,000.00	0.00	15,000.00	0.00	100.00	
01 1125 150 0 000	FLEX OTHER STAFF SALARIES	10,000.00	0.00	6,000.00	0.00	100.00	
01 1125 220 0 000	FLEX SOCIAL SECURITY	0.00	0.00	2,000.00	0.00	100.00	
01 1125 230 0 000	RETIREMENT	0.00	0.00	2,000.00	0.00	100.00	
01 1125 610 0 000	FLEX SUPPLIES	2,349.30	0.00	0.00	0.00	0.00	
1125	FLEX SPENDING	Total	24,349.30	0.00	25,000.00	0.00	100.00
1150	LIMITED ENGLISH PROF PROGRAMS						
01 1150 111 1 003	LEP INSTRUCTIONAL SALARIES ELEM	72,800.00	24,266.68	0.00	0.00	0.00	
01 1150 210 1 003	LEP BENEFIT PACKAGE - ELEM	4,300.00	745.76	1,000.00	0.00	100.00	
01 1150 220 1 003	LEP FICA/MEDICARE - ELEM	6,400.00	1,739.26	0.00	0.00	0.00	
01 1150 230 1 003	LEP RETIREMENT - ELEM	8,900.00	3,125.65	0.00	0.00	0.00	
1150	LIMITED ENGLISH PROF PROGRAMS	Total	92,400.00	29,877.35	1,000.00	0.00	100.00
1160	PROVERTY PROGRAMS						
01 1160 111 1 003	POVERTY INSTR. SALARIES - ELEM	382,000.00	137,841.76	411,720.00	124,961.24	69.65	
01 1160 210 1 003	POVERTY BENEFIT PKG - ELEM	63,000.00	24,297.57	81,000.00	26,674.12	67.07	
01 1160 220 1 003	POVERTY FICA/MEDICARE - ELEM	30,000.00	10,818.50	37,000.00	9,778.02	73.57	
01 1160 230 1 003	POVERTY RETIREMENT - ELEM	38,000.00	16,605.21	48,000.00	12,343.38	74.28	
1160	PROVERTY PROGRAMS	Total	513,000.00	189,563.04	577,720.00	173,756.76	69.92
1190	EARLY CHILDHOOD ED PROGRAMS						
01 1190 111 3 005	INSTRUCTIONAL PRE-K	220,000.00	92,832.09	248,448.75	88,422.99	64.41	
01 1190 112 3 005	Preschool Instructional Aides	154,720.00	61,326.30	290,000.00	76,655.78	73.57	
01 1190 141 3 005	Provisional Teacher	50,000.00	23,121.09	0.00	22,060.66	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 3
01 1190 150 3 005	Preschool Building Coordinator	45,000.00	13,613.20	42,000.00	14,080.18	66.48	
01 1190 210 3 005	BENEFITS -- PRE-K	60,000.00	20,236.01	57,000.00	26,106.35	54.20	
01 1190 220 3 005	FICA/MED -- PRE-K	37,000.00	15,132.50	47,000.00	16,147.39	65.64	
01 1190 230 3 005	RETIREMENT -- PRE-K	48,000.00	17,773.08	61,000.00	18,198.79	70.17	
01 1190 320 3 005	PROF DEV	5,000.00	2,050.67	3,500.00	2,420.52	30.84	
01 1190 580 3 005	STF DEV/TRAVEL -- PRE-K	1,000.00	64.00	1,000.00	0.00	100.00	
01 1190 610 3 005	SUPPLIES -- PRE-K	12,000.00	5,045.16	12,000.00	4,518.54	59.34	
01 1190 640 3 005	CURRICULUM-PREK	2,500.00	2,316.87	2,500.00	3,400.00	(51.92)	
01 1190 733 3 005	EQUIPMENT-PRE K	3,500.00	3,210.88	5,000.00	834.46	83.31	
01 1190 734 3 005	Pre-K Computer Hardware	1,000.00	2,013.00	0.00	0.00	0.00	
01 1190 735 3 005	PRE K-COMPUTER SOFTWARE	1,500.00	191.25	1,500.00	392.49	73.83	
01 1190 810 3 005	DUES AND FEES-PRE K	500.00	0.00	500.00	0.00	100.00	
1190	EARLY CHILDHOOD ED PROGRAMS	Total	641,720.00	258,926.10	771,448.75	273,238.15	64.32
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS						
01 1200 111 1 003	Sped Sal Elem	50,000.00	19,276.57	86,400.00	31,845.97	63.14	
01 1200 111 2 001	Sped Sal Sec	0.00	333.32	0.00	0.00	0.00	
01 1200 111 3 005	Sped Sal Preschool	53,000.00	0.00	42,000.00	18,495.30	55.96	
01 1200 112 1 003	Sped Elem Aides	48,000.00	39,503.60	103,000.00	49,693.74	51.75	
01 1200 112 2 001	Sped Sec Aides	68,000.00	26,116.97	68,000.00	19,567.42	71.22	
01 1200 150 3 005	Sped Preschool Aides	15,000.00	0.00	0.00	0.00	0.00	
01 1200 210 1 003	Sped Bene Elem	11,000.00	5,429.36	24,000.00	21,197.38	11.68	
01 1200 210 2 001	Sped Bene Sec	11,000.00	1,209.24	18,000.00	2,074.45	88.48	
01 1200 210 3 005	Sped Bene Prek	11,000.00	0.00	10,500.00	0.00	100.00	
01 1200 220 1 003	Soc Sec	8,800.00	4,413.41	17,000.00	6,261.16	63.17	
01 1200 220 2 001	SOCIAL SECURITY	5,200.00	2,008.61	11,009.00	1,409.27	87.20	
01 1200 220 3 005	SOCIAL SECURITY	4,300.00	0.00	4,000.00	1,341.91	66.45	
01 1200 230 1 003	Sped Retire Elem	14,000.00	7,325.61	20,600.00	6,714.85	67.40	
01 1200 230 2 001	Sped Retire Sec	11,000.00	3,821.94	8,000.00	1,488.87	81.39	
01 1200 230 3 005	RETIREMENT	4,300.00	0.00	5,200.00	1,481.21	71.52	
01 1200 270 1 003	Sped Workmns Elem	4,685.00	4,685.00	9,400.00	0.00	100.00	
01 1200 270 2 001	Sped Workmns Sec	4,685.00	9,370.00	4,600.00	0.00	100.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 4
01 1200 270 3 005	WORKER'S COMPENSATION	4,685.00	0.00	4,000.00	0.00	100.00	
01 1200 320 1 003	Other Prof & Tech Services	500.00	0.00	1,000.00	0.00	100.00	
01 1200 338 1 003	REPAIRS AND MAINTENANCE	2,000.00	0.00	1,000.00	0.00	100.00	
01 1200 340 1 003	OTHER CONTRACTED OR SECURED SERVICES	2,500.00	0.00	2,500.00	4,188.70	(67.55)	
01 1200 382 0 000	DISTANCE EDUCATION AND TELECOMMUNICATION	7,000.00	6,888.27	7,000.00	0.00	100.00	
01 1200 520 0 000	Liability Insurance	14,052.00	0.00	0.00	0.00	0.00	
01 1200 561 2 001	HS Sped TUIT PD OTHER DIST	5,000.00	0.00	5,000.00	0.00	100.00	
01 1200 561 3 005	TUIT PD OTHER DIST	2,500.00	0.00	5,000.00	0.00	100.00	
01 1200 580 1 003	SPED--STF DEV--ELEM	2,000.00	0.00	2,000.00	155.40	7.28	
01 1200 580 2 001	SPED--STF DEV--SEC	2,000.00	302.00	1,000.00	380.00	(107.90)	
01 1200 591 0 000	Contr Serv Sped	15,000.00	15,666.22	20,000.00	3,261.66	83.69	
01 1200 591 1 003	SPED ELEM CONTRACT SERVICES	55,000.00	18,016.69	75,000.00	32,552.40	56.60	
01 1200 591 2 001	2nd SPED CONTRACT SERVICES	47,000.00	2,782.31	20,000.00	16,190.05	19.05	
01 1200 610 1 003	Elem Sped Suppl	7,000.00	1,873.06	7,000.00	1,979.11	71.73	
01 1200 610 2 001	Sec Sped Suppl	8,200.00	2,950.73	9,000.00	3,133.36	65.18	
01 1200 610 3 005	Pre K SUPPLIES	2,550.00	59.98	2,500.00	216.77	91.33	
01 1200 640 1 003	ELEM SPED CURRICULUM	500.00	0.00	500.00	0.00	100.00	
01 1200 640 2 001	Sec Sped Curriculum	500.00	330.00	500.00	0.00	100.00	
01 1200 734 0 000	SPED COMPUTER HARDWARE	500.00	0.00	500.00	0.00	100.00	
01 1200 810 0 000	Sped Fees	500.00	0.00	500.00	0.00	100.00	
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	Total	502,957.00	172,362.89	595,709.00	223,628.98	61.89
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU						
01 1291 591 3 005	Sped Age 3-5 Contract Services	50,000.00	12,122.42	60,000.00	6,721.29	88.80	
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU	Total	50,000.00	12,122.42	60,000.00	6,721.29	88.80
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM						
01 1292 591 3 005	0-2 Sped Contracted Services	9,000.00	8,563.65	21,000.00	7,247.34	65.49	
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM	Total	9,000.00	8,563.65	21,000.00	7,247.34	65.49
2120	GUIDANCE SERVICES						
01 2120 116 1 003	Guidance/LMHP Counselor Salary	64,000.00	22,264.32	44,000.00	27,885.39	36.62	
01 2120 116 2 001	Guidance Counselor Secondary	62,000.00	20,591.68	0.00	20,013.09	0.00	
01 2120 210 0 000	GUIDANCE BENEFITS	21,000.00	3,500.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 5
01 2120 210 1 003	Benefits	0.00	0.00	10,500.00	0.00	100.00	
01 2120 210 2 001	Benefits	0.00	5,312.60	5,600.00	4,819.48	13.94	
01 2120 220 0 000	GUIDANCE FICA/MEDICARE	1,000.00	267.76	0.00	0.00	0.00	
01 2120 220 1 003	Social Security	5,000.00	1,581.56	4,000.00	2,133.23	46.67	
01 2120 220 2 001	Social Security	5,000.00	1,821.25	5,600.00	1,694.64	69.74	
01 2120 230 1 003	Retirement	6,400.00	2,199.24	5,200.00	2,754.47	47.03	
01 2120 230 2 001	Retirement	6,100.00	2,822.13	7,200.00	1,976.86	72.54	
01 2120 580 0 000	Guid-Prof Dev	0.00	0.00	0.00	825.00	0.00	
01 2120 580 1 003	GUIDANCE PROF-DEVELOPMENT	500.00	0.00	500.00	100.00	80.00	
01 2120 580 2 001	GUIDANCE PROF Development	500.00	0.00	500.00	900.00	(80.00)	
01 2120 610 0 000	GUIDEANCE-OTHER SUPPLIES AND MATERIALS	12,000.00	1,852.42	10,000.00	2,336.73	75.30	
01 2120 735 0 000	GUIDANCE-COMPUTER SOFTWARE	2,500.00	690.00	2,000.00	2,309.00	(15.45)	
01 2120 810 0 000	DUES AND FEES	750.00	0.00	750.00	0.00	100.00	
01 2120 890 0 000	Guid-Other misc expenses	500.00	0.00	2,000.00	0.00	100.00	
2120 GUIDANCE SERVICES	Total	187,250.00	62,902.96	97,850.00	67,747.89	30.63	
2130 HEALTH SERVICES							
01 2130 116 0 000	Salary Nurse	60,000.00	20,000.00	64,000.00	21,000.00	67.19	
01 2130 150 1 003	Nurse Salary Aide	0.00	0.00	0.00	100.00	0.00	
01 2130 210 0 000	Nurse-Benefits	14,400.00	4,739.10	0.00	6,033.64	0.00	
01 2130 220 0 000	Social Security	4,600.00	1,241.08	4,100.00	1,332.84	67.49	
01 2130 220 1 003	GROUP INSURANCE	0.00	0.00	0.00	7.53	0.00	
01 2130 230 0 000	Retirement Nurse	0.00	2,797.26	7,000.00	2,074.32	70.37	
01 2130 230 1 003	SOCIAL SECURITY	0.00	0.00	0.00	9.88	0.00	
01 2130 230 2 001	RETIREMENT	5,900.00	0.00	0.00	0.00	0.00	
01 2130 580 0 000	Prof Dev Nurse	500.00	202.00	500.00	191.70	61.66	
01 2130 610 0 000	Supplies Nurse	3,500.00	478.57	1,500.00	1,141.81	18.69	
01 2130 810 0 000	DUES AND FEES	300.00	0.00	300.00	0.00	100.00	
01 2130 890 0 000	Other Nurse	1,000.00	0.00	0.00	(10.37)	0.00	
2130 HEALTH SERVICES	Total	90,200.00	29,458.01	77,400.00	31,881.35	58.71	
2190 OTHER PUPIL SUPPORT SERVICES							
01 2190 112 0 000	ACTIVITY BUS DRIVER	11,000.00	6,350.56	17,000.00	3,874.38	77.21	
01 2190 150 0 000	Non Instructional staff salaries/A/D	32,000.00	33,844.71	120,000.00	44,673.04	62.77	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 6
01 2190 151 0 000	REGULAR SALARIES-ACTIVITY	160,000.00	29,869.35	152,000.00	31,208.36	79.47	
01 2190 210 0 000	Insurance	7,200.00	2,032.31	11,000.00	2,918.47	73.47	
01 2190 220 0 000	Social Security/Med-- ACTIVITY BUS	15,000.00	6,129.72	19,000.00	6,372.38	66.46	
01 2190 230 0 000	RETIREMENT -- ACTIVITY BUS	25,000.00	8,437.99	25,000.00	7,015.51	71.94	
01 2190 320 0 000	EXTRA DUTY -- NON-STAFF	25,000.00	13,114.13	26,000.00	6,000.00	76.92	
01 2190 340 0 000	ATHLETIC TRAINER SERVICES-ACTIV	2,000.00	435.00	2,000.00	0.00	100.00	
01 2190 490 0 000	Activity Supplies Purchases Athletics	25,000.00	8,797.10	25,000.00	16,399.52	34.40	
01 2190 580 0 000	Activities -- Travel Expenses	15,000.00	0.00	8,000.00	2,312.93	71.09	
01 2190 626 0 000	Activities -- Gas & Oil	9,000.00	504.00	9,000.00	0.00	100.00	
01 2190 739 0 000	Track/FTball Field Equipment	215,000.00	187.99	200,000.00	3,146.99	98.43	
01 2190 890 0 000	DUES/FEES -- ACTIVITIES	5,000.00	1,949.35	7,500.00	2,941.25	60.78	
2190 OTHER PUPIL SUPPORT SERVICES	Total	546,200.00	111,652.21	621,500.00	126,862.83	79.59	
2211 SCHOOL IMPROVEMENT							
01 2211 580 0 000	SCH IMP: TRAVEL EXPENSES	5,000.00	0.00	5,000.00	0.00	100.00	
01 2211 890 0 000	SCH IMP: ACCREDITATION EXP	10,000.00	750.00	5,000.00	0.00	100.00	
2211 SCHOOL IMPROVEMENT	Total	15,000.00	750.00	10,000.00	0.00	100.00	
2212 INST STAFF TRNG AND CURR DEV							
01 2212 320 0 000	PROFESSIONAL SERVICES	10,000.00	0.00	10,000.00	0.00	100.00	
01 2212 580 0 000	TRAVEL EXPENSE AND MILEAGE	20,000.00	0.00	10,000.00	251.08	97.49	
2212 INST STAFF TRNG AND CURR DEV	Total	30,000.00	0.00	20,000.00	251.08	98.74	
2220 2220							
01 2220 111 0 000	Salary Librarian	41,300.00	13,766.68	49,600.00	0.00	100.00	
01 2220 112 1 003	Elem Library Paraprofessional	20,000.00	7,879.47	21,000.00	8,134.74	61.26	
01 2220 210 0 000	Benefit Library	10,500.00	3,500.00	10,500.00	0.00	100.00	
01 2220 220 0 000	Fica Librarian	3,200.00	1,320.91	4,600.00	0.00	100.00	
01 2220 220 1 003	Elem Library Paraprofessional	1,600.00	602.79	2,000.00	622.32	68.88	
01 2220 230 0 000	Retire Library	4,050.00	1,359.85	6,000.00	0.00	100.00	
01 2220 230 1 003	RETIREMENT	1,950.00	91.35	350.00	82.79	76.35	
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	1,000.00	240.86	1,000.00	469.20	53.08	
01 2220 610 2 001	Sec Library Supplies	1,000.00	686.10	2,000.00	352.18	82.39	
01 2220 640 1 003	Library Books Elem	2,500.00	2,227.75	2,500.00	1,412.62	43.50	
01 2220 640 2 001	Library Books Sec	1,000.00	1,307.30	1,500.00	1,615.83	(7.72)	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 7
01 2220 735 000	Library-Computer Software	350.00	257.50	350.00	260.00	25.71	
01 2220 810 000	Dues and Fees	200.00	0.00	200.00	0.00	100.00	
2220 2220	Total	88,850.00	33,240.56	101,800.00	12,949.68	87.28	
2230	Technical Services						
01 2230 114 000	Technology Assistant	24,000.00	9,224.00	25,000.00	9,200.73	63.20	
01 2230 220 000	Fica Tech	1,900.00	705.63	1,900.00	703.85	62.96	
01 2230 230 000	Retire Tech	2,330.00	911.13	2,500.00	908.83	63.65	
01 2230 320 000	PROF DEV-TECH	250.00	0.00	250.00	0.00	100.00	
01 2230 340 1003	Repairs Elem Tech	500.00	0.00	500.00	0.00	100.00	
01 2230 340 2001	Repairs Sec Tech	500.00	0.00	500.00	0.00	100.00	
01 2230 432 000	Technology Contracted Services	75,000.00	29,825.00	70,000.00	20,520.00	70.69	
01 2230 580 000	Mileage Tech	200.00	0.00	200.00	0.00	100.00	
01 2230 610 000	Supplies Tech	750.00	4,423.67	5,000.00	3,486.88	30.26	
01 2230 734 000	Tech Hardware	15,000.00	10,885.91	15,000.00	72.53	99.52	
01 2230 810 000	Tech Dues/fees	200.00	0.00	200.00	0.00	100.00	
2230 Technical Services	Total	120,630.00	55,975.34	121,050.00	34,892.82	71.17	
2310	BOARD OF EDUCATION						
01 2310 310 000	Prof Dev	10,000.00	2,050.00	8,000.00	2,986.00	62.68	
01 2310 350 000	Advertising And Printing	10,000.00	6,139.00	10,000.00	450.00	95.50	
01 2310 440 000	Periodicals Board	300.00	0.00	300.00	0.00	100.00	
01 2310 520 000	District Liability Insurance	77,826.00	77,117.00	80,000.00	0.00	100.00	
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	4,000.00	0.00	3,000.00	1,834.40	38.85	
01 2310 610 000	Supplies Board	500.00	11.95	500.00	4.25	99.15	
01 2310 810 000	Dues And Fees	10,000.00	0.00	10,000.00	1,225.00	87.75	
01 2310 890 000	Other Board	4,000.00	0.00	1,000.00	0.00	100.00	
2310 BOARD OF EDUCATION	Total	116,876.00	85,317.95	113,050.00	6,499.65	94.25	
2320	EXECUTIVE ADMINISTRATION						
01 2320 105 000	SALARY-SUPERINTENDENT	131,000.00	43,333.32	135,000.00	44,666.68	66.91	
01 2320 150 000	Clerical Salary Supt	31,200.00	12,746.50	41,000.00	15,965.77	61.06	
01 2320 210 000	Benefits Supt	23,100.00	4,079.17	23,100.00	7,990.74	65.41	
01 2320 220 000	Fica Supt	12,400.00	4,210.18	15,000.00	4,519.22	69.87	
01 2320 230 000	Retire Supt	18,000.00	10,331.94	26,000.00	5,909.99	77.27	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 8
01 2320 320 000	SUPER-PROF DEV	3,500.00	149.50	3,500.00	75.00	97.86	
01 2320 432 000	Comp Hardware Supt	1,000.00	0.00	0.00	0.00	0.00	
01 2320 580 000	TRAVEL - SUPT.	2,000.00	0.00	2,000.00	1,652.51	17.37	
01 2320 610 000	Office Supplies	250.00	0.00	250.00	0.00	100.00	
01 2320 733 000	Equip Supt	500.00	0.00	500.00	0.00	100.00	
01 2320 810 000	Dues And Fees	2,000.00	530.00	2,000.00	130.75	93.46	
01 2320 890 000	Other Supt	500.00	25.00	500.00	0.00	100.00	
2320 EXECUTIVE ADMINISTRATION	Total	225,450.00	75,405.61	248,850.00	80,910.66	67.49	
2330 District Legal Services							
01 2330 317 000	LEGAL SERVICES	10,000.00	1,593.50	10,000.00	6,569.00	34.31	
2330 District Legal Services	Total	10,000.00	1,593.50	10,000.00	6,569.00	34.31	
2410 PRIN							
01 2410 111 1003	Salary Elem Prin	107,000.00	35,861.68	90,000.00	31,875.00	64.58	
01 2410 111 2001	Salary Sec Prin	91,000.00	29,367.32	90,000.00	30,000.00	66.67	
01 2410 150 1003	Clerical Elem Prin	36,000.00	12,959.10	40,000.00	13,192.31	67.02	
01 2410 150 2001	Clerical Sec Prin	29,500.00	11,583.31	37,000.00	15,319.43	58.60	
01 2410 210 2001	Benefit Sec Prin	7,400.00	3,616.85	0.00	297.65	0.00	
01 2410 220 1003	Fica Elem Prin	11,000.00	3,701.68	16,000.00	3,447.64	78.45	
01 2410 220 2001	Fica Sec Prin	9,300.00	2,766.12	11,000.00	3,342.17	69.62	
01 2410 230 1003	Retire Elem Prin	14,000.00	4,712.47	12,392.00	2,770.96	77.64	
01 2410 230 2001	Retire Sec Prin	13,000.00	9,072.27	11,975.00	4,463.15	62.73	
01 2410 320 1003	ELEM PRINCIPAL-PROF DEV	1,000.00	0.00	2,000.00	0.00	100.00	
01 2410 320 2001	SEC PRINCIPAL-PROF DEV	1,000.00	0.00	2,000.00	0.00	100.00	
01 2410 580 1003	Mileage Elem Prin	500.00	0.00	1,000.00	0.00	100.00	
01 2410 580 2001	Mileage Sec Prin	500.00	0.00	1,000.00	0.00	100.00	
01 2410 610 1003	Supplies Elem Prin	500.00	0.00	1,000.00	12.00	98.80	
01 2410 610 2001	Supplies Sec Prin	500.00	77.22	1,000.00	129.90	87.01	
01 2410 734 1003	Comp Hardware Elem Princ	800.00	0.00	0.00	0.00	0.00	
01 2410 734 2001	Comp Hardware Sec Princ	800.00	0.00	0.00	0.00	0.00	
01 2410 810 1003	Dues Elem Prin	750.00	0.00	750.00	360.00	52.00	
01 2410 810 2001	Dues Sec Prin	500.00	335.00	750.00	360.00	52.00	
2410 PRIN	Total	325,050.00	114,053.02	317,867.00	105,570.21	66.79	
2510 GENERAL ADMIN-BUSINESS SERVICE							

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 9
01 2510 116 0 000	Business Manager--Salary	77,000.00	25,000.00	85,000.00	29,024.99	65.85	
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	6,000.00	1,791.64	6,460.00	2,196.06	66.01	
01 2510 230 0 000	Business Manager--Retirement	7,500.00	2,317.00	8,400.00	2,867.04	65.87	
01 2510 260 0 000	UNEMPLOYMENT COMP OR INS	0.00	2,057.93	0.00	0.00	0.00	
01 2510 315 0 000	Audit	14,000.00	13,793.00	18,000.00	0.00	100.00	
01 2510 320 0 000	Professional & Technical Svcs	7,500.00	286.38	5,000.00	1,493.62	70.13	
01 2510 340 0 000	Contracted Services	500.00	31.00	500.00	190.00	62.00	
01 2510 350 0 000	Adver/print General	5,000.00	1,025.89	5,000.00	3,245.68	35.09	
01 2510 382 0 000	E-rate	15,500.00	525.79	15,500.00	481.56	96.89	
01 2510 531 0 000	Postage General	2,200.00	833.41	2,200.00	611.77	72.19	
01 2510 580 0 000	Travel/Mileage Expenses-General	2,500.00	0.00	2,500.00	192.00	92.32	
01 2510 610 0 000	Supplies General	2,000.00	3,611.78	7,000.00	1,943.19	71.05	
01 2510 733 0 000	Equip General	750.00	0.00	750.00	879.99	(17.33)	
01 2510 735 0 000	BUSINESS SOFTWARE	6,500.00	7,600.00	8,000.00	13,536.32	(69.20)	
01 2510 810 0 000	DUES AND FEES	1,500.00	623.25	1,000.00	552.55	44.75	
01 2510 890 0 000	Other General	1,000.00	0.00	500.00	0.00	100.00	
2510	GENERAL ADMIN-BUSINESS SERVICE	Total	149,450.00	59,497.07	165,810.00	57,214.77	65.44
2610	Custodian						
01 2610 150 1 003	CUSTODIAL SALARY--ELEM	62,500.00	15,968.42	62,500.00	8,840.31	85.86	
01 2610 150 2 001	CUSTODIAL SALARIES -- SEC	50,000.00	14,902.18	50,000.00	18,538.70	62.92	
01 2610 150 3 005	CUSTODIAL-PRE K	16,000.00	3,385.01	10,000.00	927.82	90.72	
01 2610 210 1 003	Benefits Elem	8,000.00	1,259.25	7,000.00	2,489.12	64.44	
01 2610 210 2 001	Benefits Sec	7,000.00	1,209.24	7,000.00	2,489.12	64.44	
01 2610 220 1 003	Fica Elem Custodian	4,800.00	1,105.17	4,500.00	669.02	85.13	
01 2610 220 2 001	Fica Sec Custodian	3,825.00	1,121.10	3,900.00	1,398.62	64.14	
01 2610 220 3 005	SOCIAL SECURITY-PRE K CUSTODIAL	1,300.00	166.36	500.00	70.98	85.80	
01 2610 230 1 003	Retire Elem Cust	6,100.00	3,634.46	6,000.00	873.24	85.45	
01 2610 230 2 001	Retire Sec Cust	4,900.00	2,106.57	5,000.00	1,811.46	63.77	
01 2610 230 3 005	RETIREMENT-PRE K CUSTODIAL	15,200.00	0.00	0.00	0.00	0.00	
01 2610 320 0 000	PROPERTY SERVICES-Equip Rental	500.00	0.00	500.00	0.00	100.00	
01 2610 431 0	Repairs and Maintenance	7,500.00	915.75	5,000.00	0.00	73.45	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 10
000							
01 2610 610 0 000	Custodial-Supplies	2,500.00	2,612.30	5,000.00	0.00	88.00	
01 2610 610 1 003	Supplies Elem Cust	15,000.00	3,232.23	15,000.00	3,486.14	61.56	
01 2610 610 2 001	Supplies Sec Cust	15,000.00	3,303.76	15,000.00	2,682.94	71.21	
01 2610 610 3 005	CUSTODIAL SUPPLIES - PRE K	6,000.00	36.94	6,000.00	848.12	54.80	
01 2610 621 1 003	Heat - Elem	162,000.00	31,606.34	150,000.00	31,131.00	79.25	
01 2610 621 2 001	Heat - Highschool	65,000.00	14,591.73	70,000.00	17,292.13	75.30	
01 2610 621 3 005	HEAT-PRE K	10,200.00	2,410.12	12,000.00	2,766.27	76.95	
01 2610 733 0 000	Equipment Cust	5,000.00	2,209.81	5,000.00	0.00	100.00	
2610 Custodian	Total	468,325.00	105,776.74	439,900.00	96,314.99	76.35	
2620 Maintenance							
01 2620 150 0 000	District Maintenance Salaries	65,000.00	25,812.56	90,000.00	48,672.97	45.92	
01 2620 210 0 000	HEALTH INSURANCE	10,000.00	2,368.47	14,000.00	4,978.24	64.44	
01 2620 220 0 000	SOCIAL SECURITY	5,000.00	1,956.76	7,000.00	3,705.33	47.07	
01 2620 230 0 000	RETIREMENT	6,400.00	4,815.31	12,000.00	4,807.84	59.93	
01 2620 340 0 000	Maint-Repairs	10,000.00	206.00	10,000.00	(8.51)	97.09	
01 2620 340 1 003	Contr Serv Elem Maint	5,000.00	787.93	5,000.00	144.00	97.12	
01 2620 340 2 001	Contr Serv Sec Maint	5,000.00	420.29	5,000.00	0.00	100.00	
01 2620 340 3 005	CONTR SERV (FIRE MONITOR)	4,000.00	0.00	1,000.00	0.00	100.00	
01 2620 610 0 000	Dist-Repair/Maintenance Grounds	10,000.00	4,680.71	10,000.00	1,990.48	74.78	
01 2620 610 1 003	Elem-Maintenance/Repair Supplies	6,000.00	1,714.64	10,000.00	986.28	89.14	
01 2620 610 2 001	Sec Repair/Maintenance Supplies	6,000.00	2,571.06	15,000.00	5,617.35	58.25	
01 2620 610 3 005	PRE K MAINTENANCE SUPPLIES	2,500.00	629.19	2,500.00	72.54	97.10	
01 2620 720 0 000	Bldg Improv District	25,000.00	0.00	25,000.00	0.00	100.00	
01 2620 733 0 000	Maint-Equip-Concession Stand	20,000.00	0.00	20,000.00	33.17	99.83	
01 2620 733 1 003	Equip Maint	5,000.00	1,385.00	5,000.00	0.00	100.00	
01 2620 733 2 001	Equip Maint	5,000.00	0.00	5,000.00	1,068.16	78.64	
01 2620 733 3 005	FURNITURE AND EQUIPMENT-PRE K	2,500.00	875.00	2,500.00	0.00	98.20	
2620 Maintenance	Total	192,400.00	48,222.92	239,000.00	72,067.85	69.17	
2660 Security							
01 2660 490 0 000	Safety and Security/School Resource	40,000.00	2,444.37	15,000.00	167.69	98.88	
2660 Security	Total	40,000.00	2,444.37	15,000.00	167.69	98.88	
2710 REGULAR PUPIL TRANSPORTATION							
01 2710 112 0	Trans-Sub Bus Salary	22,000.00	2,764.38	6,000.00	1,400.27	76.66	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 11
000							
01 2710 150 000	Salary Bus	90,000.00	41,658.34	110,000.00	41,118.34	62.62	
01 2710 210 000	Benefits	0.00	464.34	0.00	1,790.15	0.00	
01 2710 220 000	Fica Bus	8,500.00	3,372.55	9,000.00	3,225.94	64.16	
01 2710 230 000	Retire Bus	11,000.00	4,600.82	9,000.00	2,138.97	76.23	
01 2710 610 000	Supplies	7,000.00	14.99	7,000.00	0.00	100.00	
01 2710 626 000	Gas And Oil	35,000.00	8,474.77	40,000.00	14,089.05	64.78	
01 2710 732 000	Vehicle Acquisition	99,000.00	11.00	75,000.00	280.00	99.63	
01 2710 739 000	Other Equipment Tires/Parts	37,000.00	3,410.26	35,000.00	4,535.32	87.04	
01 2710 890 000	Other	3,500.00	4,663.35	10,000.00	2,360.78	76.39	
2710	REGULAR PUPIL TRANSPORTATION	Total	313,000.00	69,434.80	301,000.00	70,938.82	76.43
2712	SCHOOL AGE SPEC ED TRANSPORT						
01 2712 150 2001	SPED TRANSPORTATION/BUS DRIVER	12,131.09	0.00	10,000.00	0.00	100.00	
01 2712 220 2001	FICA/Medicare SPED Transportation	350.00	0.00	500.00	0.00	100.00	
01 2712 230 2001	Retirement -- SPED Transportation	470.00	0.00	500.00	0.00	100.00	
01 2712 338 000	SPED RPRS & MAINT -- PRIUS	1,000.00	0.00	1,000.00	0.00	100.00	
01 2712 610 000	SPED TRNS SUPPLIES -- PRIUS	500.00	0.00	500.00	0.00	100.00	
01 2712 626 000	SPED GAS & OIL -- PRIUS	1,000.00	0.00	1,000.00	0.00	100.00	
01 2712 890 000	SPED TRANS -- OTHER	500.00	0.00	500.00	0.00	100.00	
2712	SCHOOL AGE SPEC ED TRANSPORT	Total	15,951.09	0.00	14,000.00	0.00	100.00
2900	Early Retirement						
01 2900 220 000	SOCIAL SECURITY	0.00	0.00	570.00	573.75	(0.66)	
01 2900 239 000	EARLY RETIRMENT	0.00	0.00	7,500.00	7,500.00	0.00	
2900	Early Retirement	Total	0.00	0.00	8,070.00	8,073.75	(0.05)
3300	COMMUNITY SERVICES						
01 3300 610 000	Community Service	8,000.00	875.20	8,000.00	1,149.91	85.63	
3300	COMMUNITY SERVICES	Total	8,000.00	875.20	8,000.00	1,149.91	85.63
5000	DEBT SERVICES						
01 5000 832 000	Interest On Short Term Debt	0.00	0.00	0.00	0.00	0.00	
5000	DEBT SERVICES	Total	0.00	0.00	0.00	0.00	0.00
6200	TITLE I, PART A NCLB IMPROV THE ACADEM						
01 6200 111 000	TITLE I SALARIES INSTRUCTIONAL	120,000.00	38,033.36	8,000.00	38,305.00	(378.81)	
01 6200 150 000	TITLE I SALARIES/AIDES	65,000.00	23,821.46	0.00	31,335.44	0.00	
01 6200 210 000	TITLE I BENEFITS	0.00	3,480.65	0.00	3,511.01	0.00	
01 6200 220 000	TITLE I FICA/MEDICARE	14,000.00	3,913.86	8,000.00	4,700.39	41.25	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 12
01 6200 230 000	TITLE I RETIREMENT BENEFITS	17,500.00	9,267.37	9,200.00	6,878.01	25.24	
01 6200 580 000	STAFF DEV/TRAINING	1,000.00	1,500.00	1,500.00	0.00	100.00	
01 6200 610 000	TITLE I SUPPLIES	1,000.00	0.00	1,000.00	0.00	100.00	
01 6200 890 000	OTHER TITLE I	2,000.00	0.00	1,000.00	0.00	100.00	
6200	TITLE I, PART A NCLB IMPROV THE ACADEM	Total	220,500.00	80,016.70	28,700.00	84,729.85	(195.23)
6210	TITLE I ACCOUNTABILITY						
01 6210 100 000	Title1 Accountability SALARIES	10,000.00	0.00	10,000.00	0.00	100.00	
6210	TITLE I ACCOUNTABILITY	Total	10,000.00	0.00	10,000.00	0.00	100.00
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS						
01 6310 580 000	STF DEV/TRAVEL -- TITLE IIA	20,000.00	0.00	0.00	7,350.00	0.00	
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS	Total	20,000.00	0.00	0.00	7,350.00	0.00
6406	IDEA PRESCHOOL(619) BASE ALLOC						
01 6406 591 3005	IDEA B PREK--PROFESSIONAL SVCS	3,478.00	0.00	4,000.00	0.00	100.00	
6406	IDEA PRESCHOOL(619) BASE ALLOC	Total	3,478.00	0.00	4,000.00	0.00	100.00
6408	IDEA ENROLLMENT/POVERTY						
01 6408 111 000	IDEA-EP--CERTIFIED SALARY	50,000.00	22,691.68	71,000.00	23,382.52	67.07	
01 6408 210 000	IDEA-EP--OTHER BENEFITS	9,000.00	3,500.00	0.00	3,500.00	0.00	
01 6408 220 000	IDEA-EP--FICA/MEDICARE	4,000.00	1,994.56	6,200.00	2,047.40	66.98	
01 6408 230 000	IDEA-EP--RETIREMENT	4,800.00	2,241.44	8,000.00	2,309.68	71.13	
01 6408 591 000	IDEA-EP--PROFESSIONAL SVCS	22,548.00	0.00	0.00	0.00	0.00	
6408	IDEA ENROLLMENT/POVERTY	Total	90,348.00	30,427.68	85,200.00	31,239.60	63.33
6700	FED VOC & APP TECH ED (CARL PERKINS)						
01 6700 610 000	FED VOC & APP (CARL PERKINS) SUPPLIES	4,000.00	0.00	4,990.00	0.00	100.00	
6700	FED VOC & APP TECH ED (CARL PERKINS)	Total	4,000.00	0.00	4,990.00	0.00	100.00
6969	TITLE IV GRANTS						
01 6969 111 2001	TITLE IV SALARIES	3,000.00	0.00	4,500.00	0.00	100.00	
01 6969 220 2001	Social Security/Medicare	160.00	0.00	400.00	0.00	100.00	
01 6969 230 2001	RETIREMENT	290.00	0.00	400.00	0.00	100.00	
01 6969 320 000	PROFESSIONAL SERVICES	3,000.00	0.00	7,000.00	7,830.00	(11.86)	
01 6969 580 000	TRAVEL EXPENSE AND MILEAGE	50,000.00	0.00	45,000.00	0.00	100.00	
01 6969 610 000	TITLE IV SUPPLIES AND MATERIALS	500.00	0.00	500.00	1,460.19	(192.04)	
6969	TITLE IV GRANTS	Total	56,950.00	0.00	57,800.00	9,290.19	83.93
6992	REAP						
01 6992 735 000	REAP-Computer Software	30,242.00	0.00	35,000.00	0.00	100.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 13
6992 REAP	Total	30,242.00	0.00	35,000.00	0.00	100.00	
6996 ESSERS I							
01 6996 111 1 003	ESSERS Teachers/Professional Staff	0.00	0.00	41,590.00	1,733.13	95.83	
01 6996 220 1 003	Social Security/Medicare	0.00	0.00	0.00	132.59	0.00	
01 6996 230 1 003	RETIREMENT	0.00	0.00	0.00	171.20	0.00	
6996 ESSERS I	Total	0.00	0.00	41,590.00	2,036.92	95.10	
6998 ESSERS III							
01 6998 111 1 003	Salaries Teachers/Professional Staff	0.00	0.00	60,000.00	5,000.00	91.67	
01 6998 111 2 001	Salaries Teachers/Professional Staff	0.00	0.00	0.00	2,592.35	0.00	
01 6998 111 3 005	ESSERS III Teacher Salaries-Preschool	0.00	0.00	0.00	0.00	0.00	
01 6998 210 2 001	Health Insurance/Benefits	0.00	0.00	0.00	145.48	0.00	
01 6998 210 3 005	Health Insurance/Benefits	0.00	0.00	0.00	0.00	0.00	
01 6998 220 1 003	Social Security/Medicare	0.00	0.00	4,600.00	382.50	91.68	
01 6998 220 2 001	Social Security/Medicare	0.00	0.00	0.00	186.77	0.00	
01 6998 220 3 005	Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 6998 230 1 003	RETIREMENT	0.00	0.00	6,000.00	493.89	91.77	
01 6998 230 2 001	RETIREMENT	0.00	0.00	0.00	256.07	0.00	
01 6998 230 3 005	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 6998 290 1 003	OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 6998 290 2 001	OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 6998 610 0 001	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	88.00	0.00	
01 6998 640 0 001	ESSERS III Curriculum	0.00	0.00	120,000.00	48,957.58	59.20	
01 6998 643 0 003	Web/Cloud based software	0.00	0.00	0.00	16,579.71	0.00	
6998 ESSERS III	Total	0.00	0.00	190,600.00	74,682.35	60.82	
8000 TRANSFERS (OUTGOING)							
01 8000 890 0 000	Depreciation Fund Payables	0.00	0.00	0.00	0.00	0.00	
01 8000 912 0 000	Hot Lunch Trans	0.00	0.00	0.00	0.00	0.00	
01 8000 913 2 001	Activities Transfer	10,000.00	0.00	15,000.00	0.00	100.00	
8000 TRANSFERS (OUTGOING)	Total	10,000.00	0.00	15,000.00	0.00	100.00	
9000 NON-PROGRAM EXPENDITURES							
01 9000 890 0 000	Unencumbered Balance	83,091.82	0.00	1,474,265.21	0.00	100.00	
9000 NON-PROGRAM EXPENDITURES	Total	83,091.82	0.00	1,474,265.21	0.00	100.00	
01	GENERAL FUND	7,304,118.21	2,368,560.98	9,074,969.96	2,530,041.23	71.85	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page:
02	Depreciation Fund						14
2900	Early Retirement						
02 2900 732 000	Vehicles	6,906.62	0.00	0.00	0.00	0.00	
02 2900 733 000	Grounds & Maintenance Fixtures	0.00	30,726.06	0.00	30,698.51	0.00	
02 2900 739 000	Other Equipment	625,617.28	0.00	0.00	118,334.94	0.00	
2900	Early Retirement	Total	632,523.90	30,726.06	0.00	149,033.45	0.00
8000	TRANSFERS (OUTGOING)						
02 8000 911 000	TRANSFERS TO THE GENERAL FUND	0.00	110,000.00	0.00	0.00	0.00	
02 8000 912 000	TRANSFERS TO THE SCHOOL LUNCH FUND	0.00	0.00	0.00	0.00	0.00	
8000	TRANSFERS (OUTGOING)	Total	0.00	110,000.00	0.00	0.00	0.00
02	Depreciation Fund	632,523.90	140,726.06	0.00	149,033.45	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page:
03	Employee Benefit Fund						15
2900	Early Retirement						
03 2900 280 0 000	Employee Benefits	60,438.52	9,251.90	0.00	13,877.33	0.00	
03 2900 290 0 000	FEES	0.00	0.00	0.00	0.00	0.00	
2900	Early Retirement	Total	60,438.52	9,251.90	0.00	13,877.33	0.00
03	Employee Benefit Fund	60,438.52	9,251.90	0.00	13,877.33	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 16
05	Activity Fund						
2900	Early Retirement						
05 2900 610 0 000 000	Spiritwear	272,541.82	1,000.29	0.00	865.75	0.00	
05 2900 610 0 000 051	ELEMENTARY CLOSET DONATIONS	0.00	0.00	0.00	535.74	0.00	
05 2900 610 0 000 052	PLATTE VALLEY BANK DONATIONS	0.00	0.00	0.00	302.40	0.00	
05 2900 610 0 000 053	Early Childhood Fundraiser/ Donations	0.00	16,008.52	0.00	0.00	0.00	
05 2900 610 0 000 100	MHS VOLLEYBALL	0.00	2,841.00	0.00	2,719.00	0.00	
05 2900 610 0 000 101	MHS FOOTBALL	0.00	1,293.00	0.00	(1,484.49)	0.00	
05 2900 610 0 000 102	MHS BOYS BASKETBALL	0.00	2,431.74	0.00	3,851.02	0.00	
05 2900 610 0 000 103	MHS GIRLS BASKETBALL	0.00	2,056.00	0.00	266.26	0.00	
05 2900 610 0 000 104	LIONS OF THE QUARTER -- MHS	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 105	MORRILL ONE ACTS	0.00	615.22	0.00	760.61	0.00	
05 2900 610 0 000 106	MHS CROSS COUNTRY	0.00	706.48	0.00	666.18	0.00	
05 2900 610 0 000 107	MHS GOLF	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 110	MHS WRESTLING	0.00	652.00	0.00	103.74	0.00	
05 2900 610 0 000 111	CHEERLEADING/SPIRIT SQUAD	0.00	433.59	0.00	580.14	0.00	
05 2900 610 0 000 116	MHS TRACK	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES	0.00	14,460.32	0.00	26,701.20	0.00	
05 2900 610 0 000 130	WESTERN TRAILS CONF (WTC) SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 217	GRAD CLASS 2017	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 220	Grad Class 2018	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 223	GRAD CLASS 2020	0.00	210.00	0.00	0.00	0.00	
05 2900 610 0 000 224	Alaric	0.00	325.11	0.00	350.00	0.00	
05 2900 610 0 000 225	MERICKI	0.00	750.84	0.00	0.00	0.00	
05 2900 610 0 000 226	Klaus	0.00	594.45	0.00	15.75	0.00	
05 2900 610 0 000 227	Sabio	0.00	175.11	0.00	0.00	0.00	
05 2900 610 0 000 416	JR HIGH OFFICIALS/GATE FEES	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 417	JR HIGH VOLLEYBALL	0.00	0.00	0.00	1,113.00	0.00	
05 2900 610 0 000 418	JR HIGH GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 504	Lion Cub Basketball	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 505	LION CUB VOLLEYBALL	0.00	420.00	0.00	0.00	0.00	
05 2900 610 0	LIBRARY/BOOK FAIRS	0.00	455.57	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 17
000 506							
05 2900 610 0 000 508	MHS MUSIC	0.00	0.00	0.00	28.00	0.00	
05 2900 610 0 000 510	NATIONAL HONOR SOCIETY	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 511	SPANISH CLUB	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 512	Elementary Leadership Team	0.00	4,262.99	0.00	3,332.90	0.00	
05 2900 610 0 000 513	STUDENT COUNCIL--MHS	0.00	1,149.88	0.00	669.11	0.00	
05 2900 610 0 000 520	FUTURE BUSINESS LEADERS OF AMERICA--FBLA	0.00	105.68	0.00	60.70	0.00	
05 2900 610 0 000 523	GAMERS CLUB	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 525	FFA (FUTURE FARMERS OF AMERICA)	0.00	2,201.00	0.00	1,528.38	0.00	
05 2900 610 0 000 611	QUIZBOWL	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 614	YEARBOOK -- ALL YEARS	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 903	CONCESSION STAND	0.00	6,944.19	0.00	10,078.17	0.00	
05 2900 610 1 003 050	Cooking Club	0.00	0.00	0.00	0.00	0.00	
2900 Early Retirement		Total	272,541.82	60,092.98	0.00	53,043.56	0.00
05	Activity Fund		272,541.82	60,092.98	0.00	53,043.56	0.00

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 18
06	Lunch Fund						
3100	3100						
06 3100 150 0 000	OTHER --WAGES	130,000.00	39,504.55	0.00	25,641.52	0.00	
06 3100 150 3 005	OTHER STAFF SALARIES-CACFP	0.00	1,033.87	0.00	0.00	0.00	
06 3100 210 0 000	LUNCH BENEFITS	24,000.00	2,418.48	0.00	622.28	0.00	
06 3100 220 0 000	LUNCH FICA/MEDICARE	0.00	2,923.32	0.00	1,927.15	0.00	
06 3100 220 3 005	SOCIAL SECURITY	0.00	79.08	0.00	0.00	0.00	
06 3100 230 0 000	LUNCH RETIREMENT EXPENSE	0.00	4,936.37	0.00	2,270.25	0.00	
06 3100 230 3 005	RETIREMENT	0.00	102.12	0.00	0.00	0.00	
06 3100 580 0 000	HOT LUNCH MILEAGE	0.00	0.00	0.00	0.00	0.00	
06 3100 610 0 000	OTHER SUPPLIES AND MATERIALS	11,000.00	7,375.36	0.00	4,283.49	0.00	
06 3100 610 3 005	CACFP Supplies	0.00	0.00	0.00	0.00	0.00	
06 3100 630 0 000	HOT LUNCH FOOD	60,000.00	39,083.16	0.00	47,369.11	0.00	
06 3100 630 3 005	CACFP FOOD	0.00	0.00	0.00	0.00	0.00	
06 3100 630 6 000	FOOD FFV	0.00	0.00	0.00	0.00	0.00	
06 3100 733 0 000	HOT LUNCH EQUIPMENT	39,082.01	3,729.34	0.00	484.09	0.00	
06 3100 890 0 000	HOT LUNCH OTHER	0.00	357.29	0.00	650.00	0.00	
3100	3100	Total	264,082.01	101,542.94	0.00	83,247.89	0.00
06	Lunch Fund		264,082.01	101,542.94	0.00	83,247.89	0.00

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 19
08	Special Building Fund						
2515	BUILDINGS & SITES						
08 2515 610 000	BUILDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	
2515	BUILDINGS & SITES	Total	0.00	0.00	0.00	0.00	
2610	Custodian						
08 2610 720 000	BUILDING, ACQUISITION, AND IMPROVEMENTS	0.00	0.00	0.00	365,164.71	0.00	
2610	Custodian	Total	0.00	0.00	0.00	365,164.71	0.00
2620	Maintenance						
08 2620 350 000	Technical Services	0.00	0.00	0.00	150.00	0.00	
2620	Maintenance	Total	0.00	0.00	0.00	150.00	0.00
4100	4100						
08 4100 710 000	Land Aquisition and Improvement	0.00	0.00	0.00	0.00	0.00	
4100	4100	Total	0.00	0.00	0.00	0.00	0.00
5000	DEBT SERVICES						
08 5000 831 000	REDEMPTION OF PRINCIPAL	210,000.00	192,112.63	0.00	0.00	0.00	
08 5000 832 000	DEBT SERVICE INTEREST	271,234.51	8,943.68	0.00	7,166.64	0.00	
5000	DEBT SERVICES	Total	481,234.51	201,056.31	0.00	7,166.64	0.00
6997	ESSERS II						
08 6997 710 000	Land and Land Improvement ESSERS II	0.00	0.00	0.00	255,024.00	0.00	
6997	ESSERS II	Total	0.00	0.00	0.00	255,024.00	0.00
08	Special Building Fund	481,234.51	201,056.31	0.00	627,505.35	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 20
09	Qualified Purpose Capital						
2515	BUILDINGS & SITES						
09 2515 790 000	CONTRACTED OR SECURED SERVICES	0.00	0.00	0.00	0.00	0.00	
2515	BUILDINGS & SITES	Total	0.00	0.00	0.00	0.00	
4500	4500						
09 4500 340 000	Professional Services	285,336.89	0.00	0.00	0.00	0.00	
4500	4500	Total	285,336.89	0.00	0.00	0.00	
5000	DEBT SERVICES						
09 5000 810 000	DUES AND FEES	0.00	0.00	0.00	550.00	0.00	
09 5000 831 000	REDEMPTION OF PRINCIPAL	123,000.00	75,000.00	0.00	76,000.00	0.00	
09 5000 832 000	DEBT SERVICE INTEREST	14,000.00	7,199.39	0.00	31,794.75	0.00	
09 5000 833 000	Bond-Issuance & Other Debt Related Costs	0.00	550.00	0.00	0.00	0.00	
5000	DEBT SERVICES	Total	137,000.00	82,749.39	0.00	108,344.75	0.00
09	Qualified Purpose Capital	422,336.89	82,749.39	0.00	108,344.75	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 21
Grand Total:		9,437,275.86	2,963,980.56	9,074,969.96	3,565,093.56	53.85	

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	55,350.24	0.00	0.00	0.00	55,350.24
05 704 0000	IN/OUT	(36,153.11)	0.00	0.00	0.00	(36,153.11)
05 704 0100	MHS VOLLEYBALL	2,299.14	0.00	0.00	0.00	2,299.14
05 704 0101	MHS FOOTBALL	4,268.74	0.00	534.50	0.00	4,803.24
05 704 0102	MHS BOYS BASKETBALL	3,839.69	2,103.80	5,152.38	0.00	6,888.27
05 704 0103	MHS GIRLS BASKETBALL	10,320.17	185.10	200.00	0.00	10,335.07
05 704 0104	LIONS OF THE QUARTER -- MHS	60.00	0.00	0.00	0.00	60.00
05 704 0105	MORRILL ONE ACTS	1,011.62	639.23	0.00	0.00	372.39
05 704 0106	MHS CROSS COUNTRY	1,812.25	0.00	0.00	0.00	1,812.25
05 704 0107	MHS GOLF	385.00	0.00	0.00	0.00	385.00
05 704 0109	SPEECH	385.57	0.00	0.00	0.00	385.57
05 704 0110	MHS WRESTLING	385.00	103.74	0.00	0.00	281.26
05 704 0111	CHEERLEADING/SPIRIT SQUAD	365.20	50.20	0.00	0.00	315.00
05 704 0112	Jr. High Cheerleading	23.20	0.00	0.00	0.00	23.20
05 704 0116	MHS TRACK	885.00	0.00	0.00	0.00	885.00
05 704 0120	HIGH SCHOOL OFFICIALS/GATE FEES	(4,128.91)	5,883.11	623.00	0.00	(9,389.02)
05 704 0121	SPED Activity Fund	0.00	0.00	1,024.00	0.00	1,024.00
05 704 0130	WESTERN TRAILS CONF (WTC) SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
05 704 0221	GRAD CLASS 2019	0.00	0.00	0.00	0.00	0.00
05 704 0222	GRAD CLASS 2022	290.16	0.00	0.00	0.00	290.16
05 704 0223	GRAD CLASS 2020	538.32	0.00	0.00	0.00	538.32
05 704 0224	Alaric	315.57	0.00	588.00	0.00	903.57
05 704 0225	Meraki	2,603.65	0.00	0.00	0.00	2,603.65
05 704 0226	Klaus	2,727.10	0.00	326.25	0.00	3,053.35
05 704 0227	Sabio	5,559.34	0.00	0.00	0.00	5,559.34
05 704 0416	JR HIGH OFFICIALS/GATE FEES	1,298.00	0.00	222.00	0.00	1,520.00
05 704 0417	JR HIGH VOLLEYBALL	(1,033.00)	0.00	0.00	0.00	(1,033.00)
05 704 0418	JR HIGH GIRLS BASKETBALL	604.00	0.00	20.00	0.00	624.00
05 704 0504	Lion Cub Basketball	2,305.85	0.00	1,390.00	0.00	3,695.85
05 704 0505	Industrial Arts Fund	(860.00)	0.00	0.00	0.00	(860.00)
05 704 0506	LIBRARY/BOOK FAIRS	2,488.70	0.00	0.00	0.00	2,488.70
05 704 0508	MUSIC MAKERS	2,393.16	0.00	53.45	0.00	2,446.61
05 704 0510	NATIONAL HONOR SOCIETY	907.64	0.00	0.00	0.00	907.64
05 704 0511	SPANISH CLUB	3,984.26	0.00	0.00	0.00	3,984.26
05 704 0512	Elementary Leadership Team	6,401.78	2,159.00	5,780.21	0.00	10,022.99
05 704 0513	STUDENT COUNCIL--MHS	5,349.40	155.65	193.70	0.00	5,387.45
05 704 0520	FUTURE BUSINESS LEADERS OF AMERICA--FBLA	2,287.81	0.00	0.00	0.00	2,287.81
05 704 0521	FBLA - SCHOLARSHIP FUND	612.30	0.00	0.00	0.00	612.30

Activity Fund Balance Report - Summary - Exclude Encumbrances
 12/2021 - 12/2021

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 0523	Gamer's Club	172.84	0.00	0.00	0.00	172.84
05 704 0525	FFA (FUTURE FARMERS OF AMERICA)	6,518.80	196.38	747.50	0.00	7,069.92
05 704 0526	ELEMENTARY CLOSET DONATIONS	750.26	0.00	0.00	0.00	750.26
05 704 0527	PLATTE VALLEY BANK DONATIONS	9,765.00	302.40	0.00	0.00	9,462.60
05 704 0528	Early Childhood Fundraiser/ Donations	212.15	0.00	0.00	0.00	212.15
05 704 0611	QUIZBOWL	0.00	0.00	0.00	0.00	0.00
05 704 0614	YEARBOOK -- ALL YEARS	4,416.13	0.00	0.00	0.00	4,416.13
05 704 0903	CONCESSION STAND	501.25	1,267.86	1,777.75	0.00	1,011.14
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		102,900.05	13,046.47	18,632.74	0.00	108,486.32

Ag Complex (Special Building Fund)

		Expense	Revenue	
Donations				
8/10/2021	Farm Credit		\$10,000.00	
9/8/2021	Kelly Bean		\$10,000.00	
9/22/2021	Platte Valley Bank		\$40,000.00	
9/22/2021	Jerry's Sheet Metal		\$2,500.00	
11/18/2021	Morrill Rotary		\$10,000.00	
12/17/2021	21st Century		\$10,000.00	
12/17/2021	Torrington Livestock		\$5,000.00	
12/17/2021	Bill & Christi Watson		\$500.00	
expected	Morrill School Foundation (Burford)		\$5,007.52	
Other				
12/6/2021	Transfer from General Fund		\$300,000.00	
			TOTAL REVENUE	\$393,007.52

Expenses				
12/17/2021	Russell's Excavation	\$168,898.00		
12/17/2021	Strauch Electric, LLC	\$600.00		
12/17/2021	Lighthouse Electrical Contractors,	\$150.00		
			TOTAL EXPENSES	\$169,648.00

TOTAL AVAILABLE \$223,359.52

12/02/2021
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Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 8111 MORRILL SD 11 GENERAL
November 30, 2021

Account	November	Year-To-Date
185-00 DISBURSEMENTS	-59,582.57	-1,183,535.43
304-20 MOTOR VEHICLE TAX	0.00	52,472.77
304-21 MOTOR VEHICLE TAX	14,961.68	14,961.68
305-18 LEVIED TAX 2018	0.00	181.19
305-19 LEVIED TAX 2019	23.15	394.45
305-20 LEVIED TAX 2020	12,108.07	1,077,724.35
306-18 RE & PP INTEREST 2018	0.00	53.20
306-19 RE & PP INTEREST 2019	0.00	56.97
306-20 RE & PP INTEREST	363.38	3,326.90
344-01 HOMESTEAD EXEMPT LOSS	0.00	11,465.37
346-01 PRO-RATE MOTOR VEHICLE	0.00	1,563.56
346-02 CARLINE TAX	0.00	8,013.32
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-114.65
363-01 PROPERTY TAX COMMISSION	-124.95	-10,817.38
470-05 COUNTY COURT FINES	1,790.26	8,665.69
	Month Total	-30,460.98
	Previous Fund Balance	44,709.60
	Current Fund Balance	29,121.59

12/02/2021
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Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 0311 MORRILL SD 11 SINKING
November 30, 2021

Account	November	Year-To-Date
185-00 DISBURSEMENTS	-2,703.04	-67,493.45
305-18 LEVIED TAX 2018	0.00	10.98
305-19 LEVIED TAX 2019	1.40	23.90
305-20 LEVIED TAX 2020	733.81	65,316.61
306-18 RE & PP INTEREST 2018	0.00	3.22
306-19 RE & PP INTEREST 2019	0.00	3.45
306-20 RE & PP INTEREST	22.02	201.62
344-01 HOMESTEAD EXEMPT LOSS	0.00	694.87
346-01 PRO-RATE MOTOR VEHICLE	0.00	94.76
346-02 CARLINE TAX	0.00	485.66
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-6.95
363-01 PROPERTY TAX COMMISSION	-7.57	-655.60
	Month Total	-1,953.38
	Previous Fund Balance	2,703.04
	Current Fund Balance	749.66

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6811 MORRILL SD 11 HAZ/HANDI
November 30, 2021

Account		November	Year-To-Date
185-00	DISBURSEMENTS	-2,342.66	-58,494.37
305-18	LEVIED TAX 2018	0.00	9.51
305-19	LEVIED TAX 2019	1.22	20.72
305-20	LEVIED TAX 2020	635.98	56,607.76
306-18	RE & PP INTEREST 2018	0.00	2.79
306-19	RE & PP INTEREST 2019	0.00	3.00
306-20	RE & PP INTEREST	19.09	174.75
344-01	HOMESTEAD EXEMPT LOSS	0.00	602.22
346-01	PRO-RATE MOTOR VEHICLE	0.00	82.13
346-02	CARLINE TAX	0.00	420.90
361-01	HOMESTEAD EXEMPT COMMISSION	0.00	-6.02
363-01	PROPERTY TAX COMMISSION	-6.56	-568.18
	Month Total	-1,692.93	-1,144.79
	Previous Fund Balance	2,342.66	1,794.52
	Current Fund Balance	649.73	649.73

Sioux
MONTHLY COLLECTION REPORT
Fund # 6111 SCH DIST 11S
November 30, 2021

Account		November	Year-To-Date
185-00	DISBURSEMENTS SD 11S GENERAL	-8,664.50	-234,702.02
304-20	MOTOR VEHICLE TAX	0.00	5,879.86
304-21	MOTOR VEHICLE TAX	2,057.99	2,057.99
305-20	REAL ESTATE & PERSONAL TAX	492.92	223,365.84
306-20	INTEREST	23.35	390.70
344-01	HOMESTEAD	0.00	268.31
346-01	PRO RATE	0.00	198.63
346-02	CARLINE TAX	0.00	2,488.82
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-2.68
363-01	TAX COMMISSION	-5.16	-2,237.56
470-05	COUNTY COURT FINES AND LICENSE	85.00	782.20
	Month Total	-6,010.40	-1,509.91
	Previous Fund Balance	8,664.50	4,164.01
	Current Fund Balance	2,654.10	2,654.10

Sioux
MONTHLY COLLECTION REPORT
Fund # 6311 SCH DIST 11S SINK
November 30, 2021

Account		November	Year-To-Date
185-00	DISBURSEMENTS SD 11S SINK	-440.42	-13,657.27
305-20	REAL ESTATE & PERSONAL TAX	29.87	13,537.32
306-20	INTEREST	1.41	23.68
344-01	HOMESTEAD	0.00	16.26
346-01	PRO RATE	0.00	12.04
346-02	CARLINE TAX	0.00	150.84
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-0.16
363-01	TAX COMMISSION	-0.31	-135.61
	Month Total	-409.45	-52.90
	Previous Fund Balance	440.42	83.87
	Current Fund Balance	30.97	30.97

Sioux
MONTHLY COLLECTION REPORT
Fund # 6411 MORRILL 11S - hdcp
November 30, 2021

Account		November	Year-To-Date
185-00	Disbursements 11S HDCP	-381.69	-11,836.30
305-20	REAL ESTATE & PERSONAL TAX	25.89	11,732.34
306-20	INTEREST	1.23	20.53
344-01	HOMESTEAD	0.00	14.09
346-01	PRO RATE	0.00	10.43
346-02	CARLINE TAX	0.00	130.73
361-01	HOMESTEAD EXEMO COMMISSION	0.00	-0.14
363-01	TAX COMMISSION	-0.27	-117.52
	Month Total	-354.84	-45.84
	Previous Fund Balance	381.69	72.69
	Current Fund Balance	26.85	26.85

MORRILL SCHOOLS FOUNDATION Summary of Accounts

Account Name		Type & #	Beginning Balance 10/31/21		Ending Balance 11/31/21
Raymond James- Platte Valley Investment Center			\$28,782.77		\$28,329.36
PVB- Morrill Schools Foundation		checking	\$9,270.06		\$9,270.21
PVB-Ferguson Scholarship		savings			\$30,000.00
PVB- Morrill Schools Foundation		savings			\$46,557.76
PVB-Swanson Funds		CD-36 mo			\$9,589.27
PVB-Morrill Schools Foundation		CD-12 mo			\$112,966.26
DA Davidson			\$21,564.10		\$21,566.51
				TOTAL	\$258,279.37

Early Childhood Board Report

December 20, 2021

Enrollment

- Infant: 8 - ratio of 4 babies to 1 staff
- Toddler: 10 -ratio of 6 children to 1 staff
- Preschool: 58 -ratio of 10 children to 1 staff
- EDN: 3- no active referrals at this time
- Before school, numbers have been below 10 for the majority of the semester, requiring the need for only one certificated teacher. According to Rule 11, a certificated teacher must lead this room. We have been rotating this between all certificated staff members this semester. This asks certificated staff to arrive before contract hours, as I am unable to always lead the before school room.
- Afterschool numbers have been high this semester, often times we have 30+ children in our afterschool program. We average 20-22 children; with a ratio of 10:1, we need 2 staff members at a minimum. One of these staff members, according to Rule 11, has to be a certificated teacher. This is creating a situation where we are asking our certificated teachers to stay past contracted hours on a regular basis, as I am not able to carry the load alone.
- Our Infant and Toddler rooms also fall under Rule 11, and legally need at least 1 certificated or waived teacher to be in their rooms from 7 a.m. - 6 p.m. This causes many challenges when scheduling staff, as we do not have enough certificated staff to carry the load of the building.

Employee:

- With Board approval, we would like to welcome Shelby Hardin to the EC team. Shelby will be working with us after school and helping to close the building. Shelby attends High School here in Morrill, and has been a great help to our afterschool program thus far.

Employee Search:

- We are still looking for a part time custodian for Thursday and Friday. At this time, myself and other staff members are cleaning the buildings on these two evenings. If we are unable to hire someone soon I will have the employees that clean punch in and be paid custodial wages for the time they spend cleaning our building. I do not believe it is fair that they are staying after contract hours and cleaning the building and not being compensated.
- We are still actively searching for a full time para for our building. This position will fill that of a para that took another job and did not return after Thanksgiving break.
- I have two applications on my desk, with whom I am trying to reach references at this time, and an appointment with a possible candidate Monday December 13.

Family Engagements:

- The Preschool classrooms have completed all family engagements for this semester. Each PK classroom hosted 2 family engagements. We had mini Christmas tree decorating, Gingerbread house decorations, Cookie decorating and other fun family activities. Each classroom had a great turnout, and the teachers are already planning the activities for next semester.
- Our Parent/Teacher collaborative is hosting a Winter Family Fun activity on December 17 from 3:30-5:30 in the High School Gym. There will be activity stations, games, and a program with each classroom Infant-Preschool featured. During this family event the building will be creating our second family book. Last year we created a book around Saint Patrick's Day with each child, and employee creating their own page. This year we will be creating a winter themed book. Our families really enjoyed this last year, each family ordered a copy of the book for their personal use, and the school ordered a copy for each classroom as well. This is a great tool to support early language and literacy with our youngest learners.

Continuing Education

- Many of our staff are completing their Early Learning Guidelines trainings. These are mandated by DHHS when you work in any childcare setting. There are 7 ELG's, 2 Power to Protect trainings and a Prepare to Care training. Each of these trainings is 6 hours in length.
- The entire Early Childhood team is registered for the Mid-Winter Conference to be held in Scottsbluff in February.
- Josh will be conducting Day 1 of MANDT training for the entire EC staff on January 5.
- Brooklyn and Elva will be attending a full day CACFP training on January 5.
- Kristen, Becky Jo and I took a two-day training on Play Based Therapy. It was an amazing training and we have already used many of the tools from the training.

COGNIA

- The Admin team met with the lead of the Cognia review team on December 3.
 - After this meeting, the Early Childhood School Improvement Team met with Donna the lead of the Early Childhood review team on December 10.
 - The Early Childhood building will have a separate review team as there are many additional standards that apply to Early Childhood that do not apply to the other buildings.
 - The EC SIP team will be meeting on December 28 to upload and complete the Google Drive. All documents need to be uploaded and submitted to the Cognia team by January 12.

Professional Meetings & Collaborations

- All teachers have been meeting monthly for their PLC's. This has been a great process as the teachers are teaming and problem solving together around many daily challenges.

- The Para's are also meeting monthly for their PLC's. They have been working on communication and coverage calendars.
- Becky Jo and I participate in a monthly PRT #13 Leadership meetings. These are Panhandle leadership meetings where we work alongside other educators from the area.
- Becky Jo leads a monthly EDN meeting where we discuss the Birth-3 kids in our district that our team serves. As a team, we discuss how services are going, providing parent support and education, and any new referrals.
- Becky Jo has been working on creating a SPED checklist for the Early Childhood SPED referral process, as our District does not currently have one. This will help us to ensure we are compliant with all children Birth-5 years of age in our district.
- The District MTSS team met December 8. We are working on the beginning stages of implementing MTSS District wide. We are looking at how to implement as a District, as well as individual buildings as each building has different needs.

External Reviews

- Laura Lutz with CACFP was on-site for our review on November 18. Laura worked alongside Brooklyn for the majority of one day, gathering paperwork and explain the process to Brooklyn and Julia in the kitchen. Brooklyn continues to work with Laura daily to provide the information she is requesting. We have not received a report from Laura yet, but she has provided a great deal of information to us about how we need to modify our menus, and claims. Elva is now in charge of the CACFP account and she is working with Brooklyn to make sure we are correcting any areas where we are out of compliance.
- Kathy with DHHS stopped in for an unannounced file review visit this month. We met all the expectations and our review states that no issues were found.

- Cassidy with subsidy was on-site for a paperwork and renewal review December 10. We were able to renew our subsidy, and the file review was successful.

Grant Received

- I applied for the Nebraska Child Care Stabilization Program grant and we were awarded \$85,400.00
- I have earmarked 25% for the use of staff retention or recruitment, per the grant requirements
- I held a team meeting with Jenny, Joe, Elva, and Brooklyn where we discussed what we believe would be beneficial for the staff and students of the Early Childhood building
- My goal is to have a projected spending plan to present to the board at the January 2022 meeting.

Holiday Break Projected Numbers

- As of the time of this report we look to have
 - 8 Infants needing care over break
 - 8 Toddlers
 - 16 School Age children
- If these numbers do not exceed 20 school age children, we will split the day into 6 hours shifts for the staff.

Things happening this month, but after submittal time

- Staff Appreciation Dinner on Dec 15
- Kelsey Southard Graduates with her Master's in Early Childhood Education on December 19, 2021
- Sunny graduates with her Masters' in Administration December 17, 2021- applying for my Administrative Certificate with NDE
- Early Childhood Family Event happening December 17, 2021

Thank you for your time, if you have any questions please feel free to contact me.

Sunny Edwards, Early Childhood Principal

Board Report

December 20, 2021

Activities

Scoreboard

It is very exciting to see the scoreboard on the football field go up. I have attached some pictures so you can see the progress. We are currently looking into what it is going to take to have all our track information and commercials on there for this track season.

Striv Team

The Striv team is progressing nicely and is now almost completely student run during games and events. They are waiting on software and computers to be able to start the next phase of the program. They have been gathering footage using the school camera for some of the programs they are wanting to create.

Continuing Education

We have several coaches expressing interest in coaches' clinics and programs to help increase knowledge and benefit their programs. It is great to see such passion and determination in our coaches to want to be able to impact our students in a positive manner.

Winter Sports

Winter sports has been going good so far. Wrestling, Girls' basketball, and Boys' basketball have been extremely busy and competing well. We had the Christmas concert at the High School and Cheyanna Stumpff did a great job putting the program together and the students sounded really good.

Fall Academic All State

Congratulations to the following students for earning Academic All State through the NSAA for the fall seasons!

Girls Cross-Country: Cecilia Barron, Jessica Wilkinson

Football: Isaiah Waite

Volleyball: Brooklin Hess, Kyndall Sprague

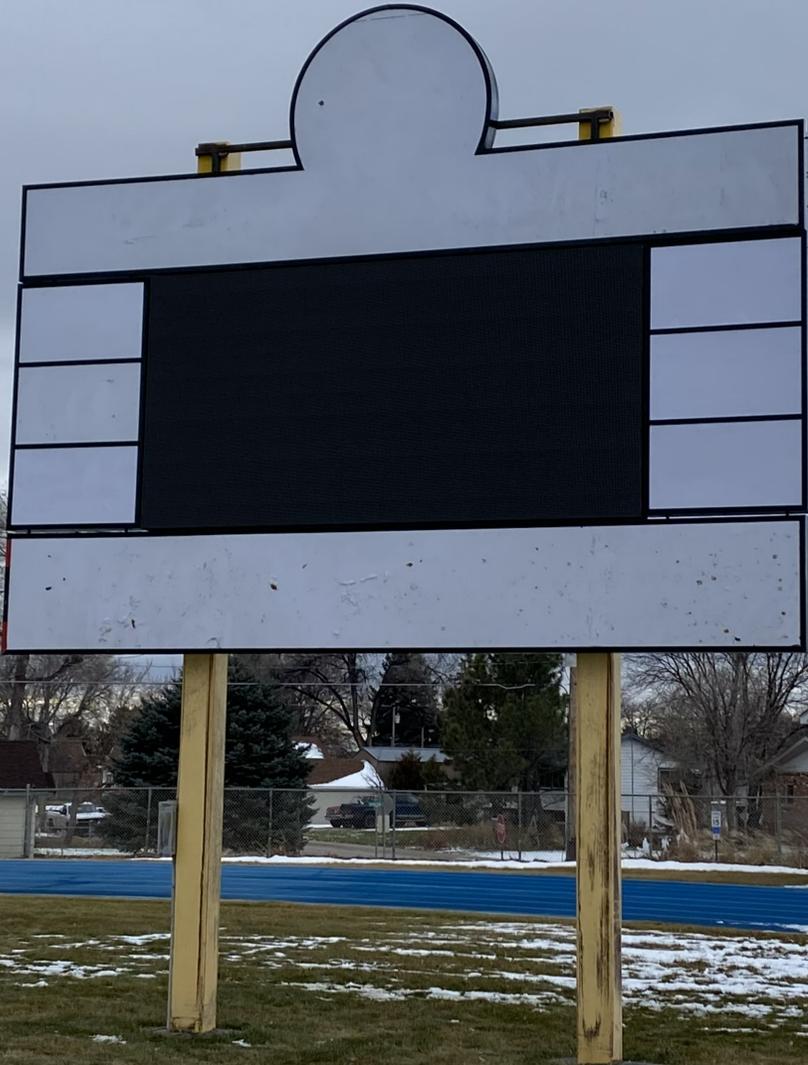






NEBRASKA TRAILER 6
21-X1245

Altec



Morrill High School Secondary Principal's Report

- November 17, 2021 - Eldon and I attended School Improvement Workshop - preparing for review in February
 - Traci, Laura, and Jamie have been working very hard putting together, communicating with staff, and gathering information/evidence for the review.
- December 1st I attended PLACES - Panhandle Leaders of Assessment Curriculum and Educational Supports
 - Discussion and planning on the new ELA standards roll-out from the state department
 - ESU 13 - Michelle Keszler and Kristin Kasten will be providing professional development beginning in January for teacher K-12 throughout the panhandle to support the roll-out
 - Mid-Winter Conference - February 21, 2022
 - 2021 NSCAS Data Release
- Friday December 3rd - Administrative team met with Mark Mathern to plan Cogna review February 7-10
- December 6th - Staff meeting - Expectations, responsibilities, overall concerns moving forward
- December 7th/8th - 7th/8th Grade Winter MAPS assessment
- Christmas planning committee - December 22nd activities
- Teachers gave Finals/Summative assessments Week Dec. 13-17
- December 15 EWC rep visited with Juniors/Seniors
- December 16 National Guard rep talking to students
- 5-6 students taking college courses next semester
- National Guard did ASVAB interpretations w/Junior Class
- ACT scheduled Mar 22, 2022
- Scholastic Contest @ CSC Mar 23, 2022
- Traci Patterson and John Boswell will be working with me over Christmas break to plan Fridays beginning in January. Juniors will be working on ACT prep, 7-10 will be working on intervention and specific skill instruction for ELA and math. We will also begin the Winning Mindset curriculum with all students.
- Student count: 7th grade - 23, 8th - 36, 9th - 23, 10th - 36, 11th - 24, 12th - 27
Total - 169

Morrill Elementary School
Morrill, Nebraska

Board of Education Elementary Report
Submitted by Eldon Hubbard
December 20, 2021

In preparation for the Cognia Accreditation visit, the staff has continued to collect evidence of practices that endorse MES meeting the Cognia Standards. ESU personnel met with the MES staff to assist in identification of the Cognia Standards currently in place. Principal Hubbard attended a Cognia review workshop at ESU 13.

The district MTSS team is working to develop a systemic problem solving process. The team has met several times and will continue to work on the TMSS process throughout the school year.

MES staff has narrowed the ELA curriculum choices to three series. We are exploring these in depth and are looking for local districts using one of the selected series in order to visit and review the series in practice.

The students have completed their mid-year assessments including NWEA, Dibels Reading, Dibels Math, and iReady Math. We will use that data to examine progress and adjust instruction and intervention for second semester.

The Morrill Elementary Christmas Program was held December 16, along with other Christmas time activities. The students and staff will be Christmas Caroling December 21 at 2:00 p.m.

Enrollment - 12/13/21

K	24
1	23
2	25
3	17
4	20
5	26
6	25

Managing cash flow is a major responsibility of the business manager that significantly impacts the month to month viability of the district.

Since Jenny became the business manager she has completed the following revenue claims:

- ESSERS III - \$422,000 received
- Title I - \$103,000 received
- IDEA - \$50,000 received

Jenny has also amended the 2021-2022 IDEA consolidated application to plan for the carryover of unclaimed funds from last year totaling \$87,522 and incorporating the IDEA – ARP funds of \$20,008.

Applicant: 13-079-0011-14 MORRILL PUBLIC SCHOOLS
 Application: 2021-2022 IDEA Consolidated-6400 - 00-
 Cycle: Amendment 1

Overview Allocations Contact Information Goals and Needs Amendment Description Submit Application History

Allocations

The application has been submitted. No more updates will be saved for the application.

Grant Award Notification						
Grant Award Notification - 1						9/9/2021
	IDEA-PartB-611-Base-EP-6408	IDEA-PartB-619-PS-6406	IDEA-CEIS-6411	IDEA-NonPublic-6412	IDEA-ARP-PartB-611-6421	IDEA-ARP-PartB-619-6422
Current Year Funds						
Allocation	\$92,516	\$3,549	\$0	\$0	\$18,531	\$1,477
ReAllocated (+)	\$0	\$0	\$0	\$0	\$0	\$0
Released (-)	\$0	\$0	\$0	\$0	\$0	\$0
Total Current Year Funds	\$92,516	\$3,549	\$0	\$0	\$18,531	\$1,477
Prior Year(s) Funds						
Carryover (+)	\$84,044	\$3,478	\$0	\$0	\$0	\$0
ReAllocated (+)	\$0	\$0	\$0	\$0	\$0	\$0
Released (-)	\$0	\$0	\$0	\$0	\$0	\$0
Total Prior Year(s) Funds	\$84,044	\$3,478	\$0	\$0	\$0	\$0
Sub Total	\$176,560	\$7,027	\$0	\$0	\$18,531	\$1,477
Adjusted Sub Total	\$176,560	\$7,027	\$0	\$0	\$18,531	\$1,477

Jenny is awaiting the carry over transaction of NDE for unclaimed Title IV and Title II A from last year, when that transaction is made in the GMS (totaling \$23,904), she will amend those applications for this current fiscal year.

When the IDEA amendment is approved, and when the Title amendments have been approved, Jenny will submit substantial claims ASAP to assist with monthly cash flow.

Congress just approved the 5th installment of Emergency Connectivity Funds that should be reimbursing to us the expenditures from Depreciation fund for the Student Chromebooks and the Student IPADS that were approved this summer. Hopefully our disbursement will be included in this installment batch. Craig Manley and BJ Peters from the ESU are our point people working on these reimbursements.

Jenny, Elva, Brooklyn and Julia have been working on the many transitions related to School Lunch & Breakfast program and CACFP. Stacy carried the bulk of the responsibilities in those areas in the past as it related to coordination with the State Nutrition staff. Julia is trying to learn what needs to be done from her end. Laura Lutz (NDE Nutrition Office) came to Morrill a couple of weeks ago for a CACFP Audit. She spent a lot of time with Brooklyn and then with Julia in the Kitchen. There were some menu compliance issues related to Infants & Toddlers that have been adjusted and then some production record reporting issues that need to be adjusted. Laura is coming back to Morrill, Tuesday December 21st, to provide some individualized training to Julia and Gordon in the kitchen on Production Records.

Bailee is taking over the management of the school website (Elva had been doing that), Shane Buchholz also gave her access to the Morrill Mitchell Aged Facebook page to develop pages related to the Ag Complex donor recognitions.

Over Christmas break, I will be attending to the following things:

Sunny Edward's Evaluation

Jessica Stec's Evaluation

Narratives and documents uploads in the Leadership and Resource domains for COGNIA review

Complete the Scoreboard advertising case sponsorships

Follow up on all the Ag Complex pending requests

Maintenance Record Brad and Justin

1. Changed brakes and wheel bearings in Prius
2. ECM in old Chevy Pickup
3. Cleaned storage boxes out – now they are being used for construction storage by Strauch Electric and Independent Heating & Plumbing
4. Fixed Driveline in Bus # 7
5. Bladed Snow
6. Brad re-licensed as a bus driver – now driving Lyman route
7. Moved risers and chairs at properties
 - a. Secondary Christmas concert 12-14
 - b. Elementary Christmas concert 12-16
 - c. Preschool Christmas program 12-17
 - d. Community Funeral 12-19

8. Justin's last day was 12-15-2021 – got a job in Gering at a mechanic shop
9. Trained new custodian for elementary
10. Fixed drain in classroom at elementary
11. Installed PA Cabinet in elementary gym including wiring and new mixer for STRIV.tv
12. Removed shade covers from early childhood playgrounds for the winter
13. Changed HVAC filters at early childhood building
14. Fixed water fountains at high school
15. Repaired broken condensation tubing in early childhood furnace room
16. Ran Ethernet and phone cable to move copy machine from district office to hallway
17. Coordinated installation of phones for Bailee Steiner and Becky Jo Wylie

Maintenance Record Ryan

1. Fabricated fence parts, set posts in concrete, installed top rail and hung chain link
2. Trap and or poison gophers
3. Helped with Jr Hi Wrestling tournament
4. Trip to Bomgaars for supplies
5. Dug spot for extra cement from building pour
6. Cleaned up cement scraps, cleaned up bentonite from well drilling, leveled out dirt
7. Gathered trash & tumbleweeds from fence line
8. Removed caboose stickers, sanded caboose, primed caboose (in prep for painting)
9. Manufactured a tractor attachment 3-point fork for moving bales & pallet fork
 - a. Oversaw students welding part of the 3-point fork assembly
10. Manufactured a cargo box to carry with tractor forks
11. Manufactured gate hinges and latches
12. Burned bindweed and goat heads
13. Hauled off trash from inside caboose

TikTok 'threat' video challenge

After learning about the challenge about 4:30 Thursday afternoon, prior to the Elementary concert on the same night at 6:30 Eldon, Jessica, Sunny and I visited briefly prior to the concert about the sort of announcement that would be made at the conclusion of the concert, a letter that would be posted on the website and facebook pages and a One Call that would go out that evening.

Morrill Police were present throughout the day on Friday and at the Ball Games on Friday night, Art Frerichs was also in and out of the elementary and secondary buildings throughout the day as well.

It was relieving to have no incidents on that day at Morrill Schools – the situation does however cause us to desire to be continually vigilant about school safety and to monitor social media to be sure we are aware of any pending threats to student / staff safety. Quoting one of the articles below,

“We can no longer take any threat as non-credible.”

Sheriff: Sidney High School Student Brought Gun to Campus



(Murphy/KNEB/RRN)December 17th, 2021 | KNEB Staff

A loaded shotgun was discovered in a vehicle belonging to a Sidney High School student this morning .

Sheriff Adam Frerichs says his department went to the scene and Sidney school officials, the School Resource Officer and a Sidney Police Department Officer were already on scene and responded immediately.

Frerichs says the vehicle was parked on school property and the student reportedly had the gun [out of concern from a recent TikTok trend](#).

The weapon was seized, the student was released to parents, and law enforcement is actively investigating the matter.

Students across US arrested for viral school threats ‘challenge’

By [David Meyer](#) December 19, 2021 1:28pm

MORE ON: [**SCHOOL SHOOTINGS**](#)

- [**Queens parents demand answers after teen’s chilling online school threat**](#)
- [**TikTok ‘challenge’ warns of alleged school shooting threats across US**](#)
- [**‘Staggering’ amount of evidence in case of alleged school shooter’s parents: prosecutor**](#)
- [**Lawyer of accused Michigan school shooter wants client moved to juvenile facility so he can continue learning**](#)

A dozen or more teens were arrested in multiple states last week for alleged participation in a [viral social media trend](#) that stirred school shooting fears across the United States, according to reports and local police.

The arrests on Thursday and Friday of male students in Connecticut, California, Florida, Illinois, Maryland, Ohio, Rhode Island, South Carolina, Texas, and Wisconsin came after schools increased security in response to the rumors, which spread like wildfire after the [Nov. 30 school shooting](#) in Oxford Township, Michigan, [Fox News reported](#).

The boys arrested range in age from 13 to 16, according to local media reports.

In Lee County, Florida, police arrested three teens — including a 13-year-old — for making threats of violence against local schools, according to local authorities. The 13-year-old allegedly sent a Snapchat “indicating he was going to shoot black students” at a Fort Myers private schools, according to the local sheriff.



Multiple students were arrested for making threats of violence against

local schools. Twitter

“Threats — real or fake — have consequences, and the safety of our children is my top priority,” said Lee County Sheriff Carmine Marceno. “Anyone, no matter who they are, that issues a threat... will be tracked down, and you will go to jail.”

Frisco, Texas police on Friday arrested seven middle schoolers for social media threats.

“As students, you must convey to your classmates these threats are not funny or cool,” Frisco Police Chief David Shilson said [in a message](#) to the community. “You must understand social media challenges that include this type of destructive behavior are not okay by you.”



“Threats — real or fake — have consequences,” a Florida sheriff said. Twitter



One teen allegedly sent a Snapchat “indicating he was going to shoot black students.” Twitter

US Department of Homeland Security officials said Friday that no “specific, credible threats” of actual violence had been found, but advised school officials to remain vigilant.

Despite that, several districts opted to cancel classes for the day or limit where students could go inside schools. Many others increased security staffing.

More than a half dozen school districts in the Houston area told middle and high school students to leave their backpacks at home Friday in response to the TikTok posts, though none of the districts had received credible threats, officials said.

With Post wires

FILED UNDER

- [ETHAN CRUMBLEY SCHOOL SHOOTINGS SCHOOLS TIKTOK 12/19/21](#)

Queens parents demand answers after teen's school shooting online threat

By [Ben Blanchet](#), [Susan Edelman](#) and [Mary Kay Linge](#) December 18, 2021 10:52am



A student threatened a violent attack on Scholars Academy earlier this month. J.C. Rice

MORE ON: SCHOOL SHOOTINGS

- Students across US arrested for viral school threats ‘challenge’
- TikTok ‘challenge’ warns of alleged school shooting threats across US
- ‘Staggering’ amount of evidence in case of alleged school shooter’s parents: prosecutor
- Lawyer of accused Michigan school shooter wants client moved to juvenile facility so he can continue learning

Angry Queens parents are pushing for more protection — and legislators are angling for new laws on school transparency — after a student threatened a bloody attack on Scholars’ Academy, a selective Rockaway Beach school.

“We’re going to see where we can change this,” Assemblywoman Stacey Pheffer Amato (D-Rockaway) [said at an online parents’ meeting](#) Tuesday. “I understand there’s laws that protect the young man and his rights, but the parents and the other students in the school have rights too.”

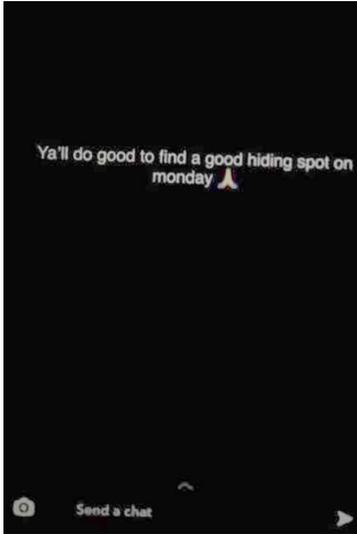
Due to privacy laws, officials at the elite 6-12 public school [remain mum on the punishment](#) meted out to the 8th-grade boy, who posted a photo of a gun and a chilling free-verse message to Snapchat Dec. 10:

“What if all the people that annoyed u / Were dead in front of [u],” the teen wrote. “Wouldnt that feel amazing / To see them beg as i bring my gun closer and closer to them.”

The message thread ended with a frightening threat: “Ya’ll do good to find a good hiding spot on monday.”



An eight-grader posted a photo of a gun on Snapchat.



▶ The student followed the gun photo with a threatening message.

Within hours, students said, kids were sharing the posts among themselves — and flooding principal Michele Smyth's email inbox.

"Social media helped here," junior Marco Panday, 16, told The Post. "By the time we got to school [Monday] there were metal detectors and the police were ready."

Smyth notified the NYPD, she told parents at the tense online meeting. Cops detained the teen, Smyth said, but soon deemed his threat "not credible" — because the firearm turned out to be a BB gun.

"This is incredibly egregious and appropriate disciplinary action is being taken," Smyth told parents at the online meeting. "But nothing specific can be shared" due to privacy laws.



"Social media helped here," junior Marco Panday, 16, told The Post. "By the time we got to school [Monday] there were metal detectors and the police were ready." J.C. Rice

But parents say they were left out of the loop, only learning of the threat — which arose less than two weeks after a Michigan boy [allegedly gunned down four classmates at Oxford High School](#) — from their children and from each other.

“I found out only because a parent called me at 7:30 am Saturday morning,” Irene Dougherty, co-president of the Scholars’ Academy Parent Association, complained. “Absolutely nothing was shared with the PA.”

Despite the enhanced security on Monday, the spinning rumor mill led to massive absences in a school that normally enjoys a 97 percent attendance rate.

“About 40 percent of kids didn’t show up,” one student said.

Massimo Valentino, 16, another Scholars’ Academy junior, was blasé about the potential danger.



“Honestly, it felt completely normal going to school this week,” junior Massimo Valentino told The Post.J.C.Rice

“Honestly, it felt completely normal going to school this week,” he said. “The things you see with school shootings, like what happened at [Oxford High School], it doesn’t feel real at all.”

But Mona Davids of the NYC School Safety Coalition said in the wake of that [fatal school shooting](#) in Michigan and a Dec. 6 [pistol-whipping incident](#) at Susan Wagner High School on Staten Island, she would have kept her son at home, too.

“Saying it’s not a credible threat is not good enough,” Davids said. “Parents deserve answers because it would not be the NYPD or DOE bureaucrats burying their child if something happens.”

And Joann Ariola, the Republican councilwoman-elect for the school’s Queens district, said the incident will spur her to push for the installation of metal detectors in schools citywide.

“All, not just some,” Ariola said. “After what happened in Michigan, in Staten Island, **we can no longer take any threat as non-credible.**”

The Queens controversy erupted just days before parents across the city [blasted the DOE’s sluggish response](#) to a school shooting threat that had been posted on TikTok.

“When this threat was reported we immediately contacted NYPD who performed a thorough investigation,” said DOE spokesman Nathaniel Styer. “The school is following up with appropriate interventions.”

Students stomped, pistol-whipped outside Staten Island high school

By [Tina Moore](#) and [Selim Algar](#) December 7, 2021 4:11pm

MORE ON: [DEPARTMENT OF EDUCATION](#)

- [Schools Chancellor-to-be David Banks continues to offer good sense on what NYC schools need](#)
- [New schools chief blasts DOE as ‘fundamentally wrong’ for kids](#)
- [NYC parents blast belated TikTok school shooting threat warning](#)
- [Gov. Hochul wants a school vaccine mandate before fall 2022 semester](#)

One student was repeatedly punched and stomped in the head and another pistol-whipped outside a Staten Island high school Monday — weeks after another brawl at the same school, sources told The Post.

Video of the confrontation shows one Susan Wagner High School student being stomped while curled in the fetal position while another lies on his back as an assailant hovers over him with what appears to be a gun in his right hand.

Sources said the assailant struck the prone teen with the firearm at some point.

The Department of Education said the two attackers were not affiliated with the school.

“Ensuring our students can safely travel to and from school is the top priority of both the DOE and NYPD, and this deeply disturbing incident involving two individuals from outside the school community is unacceptable,” said spokesperson Nathaniel Styer. “We are working closely with the NYPD to identify the perpetrators and we are providing the victims with support.”



In another incident, a firearm was discharged in front of Susan E. Wagner High School



in Staten Island around 3:45pm on Dec. 7, 2021. Gregory P. Mango
The school issued a shelter-in-place warning during the brawl.

Sources said parents at the Staten Island school are furious about a lack of timely and forthright communication from administrators about the incident.

DOE sources said the school initially sent out a robocall informing parents of an unspecified incident early Monday evening. They noted the presence of a gun in a subsequent robocall at 8:20 Tuesday morning.

Meanwhile, sources said the school was placed on lockdown yet again Tuesday afternoon after someone reported seeing a teen brandishing a firearm outside the school. Law enforcement sources said three teens were taken into custody and that a gun was recovered.



One student was being stomped while curled in the fetal position.

And in yet another [videotaped brawl recorded Monday](#) inside the school, several students were seen beating each other in a gym area as staffers tried to intervene.

School safety agents have been cautioning parents about a staffing dips that have left them shorthanded in challenging circumstances.



Another student lies on his back as an assailant hovers over him with what appears to be a gun.

City Councilman Joe Borelli (R-Staten Island) said Tuesday that troubling scenes in and near schools should not come as a surprise.

“The decisions to erode school safety agent staffing levels and the broader decoupling from the broader NYPD has been a disaster from the get-go,” he said.



The fight involved two school students and two non-school-affiliated individuals.

Superintendent Sherwood's Vacation Log

	21-22	reason	20-21	reason	19-20	reason	18-19	reason	17-18	reason	16-17	reason	15-16	reason
August	none		none		none		30,31	Baby Houston	none		none		4	vacation
September	none		9	Seth to College	none		1,2,3	Dad's 80 birthday	none		none		none	
October	none		none		none		none		none		none		none	
November	none		23,24	Family in Houston	none		none		none		none		none	
December			1, 7-11,14	Colonosc / Dad died	none		none		none		none		none	
January			none		16,17	Ohio college vis	2,3	vacation	none		none		none	
February			none		none		none		13	vacation	none		none	
March			none		none		none		29(.5)	vacation	none		none	
April			3-5,12,13	Baby in Albuquerque	none		none		12,13	vacation	none		none	
May			none		none		29-31	vacation	none		none		none	
June			none		30	Painted house	24	vacation b4 Conf	4	vacation	19-23	vacation	none	
July			none		none		none		none		18	vacation	1,5-8,11-14	vacation
Total			15		3		11		4.5		6		10	



Joseph Sherwood <joe.sherwood@mpslions.org>

NDE: Use of Funds URL Needed by 12/17/21

1 message

Heusman, Dottie <Dottie.Heusman@nebraska.gov>

Tue, Dec 7, 2021 at 3:52 PM

Cc: "Wooster, Beth" <Beth.Wooster@nebraska.gov>, "Russell, Kirk" <kirk.russell@nebraska.gov>, "Kent, Jim" <jim.kent@nebraska.gov>, "Frost, Pat" <Pat.Frost@nebraska.gov>, "Howard, Ken" <ken.howard@nebraska.gov>, "Carmony, Ann" <ann.carmony@nebraska.gov>, "Hubbell, Anne" <anne.hubbell@nebraska.gov>, "Olson, Allyson" <Allyson.Olson@nebraska.gov>, "Henry, Sue" <Sue.Henry@nebraska.gov>, "Zink, Benjamin" <Benjamin.Zink@nebraska.gov>, "Wredt, Rhonda" <rhonda.wredt@nebraska.gov>, "Carr, Lane" <lane.carr@nebraska.gov>

Superintendents,

As part of your ESSER III Assurance Statements, the US Department of Education requires all districts to post their plan for uses of funds on their webpages. Please ensure these plans are posted on your webpages in an easy to find location AND provide the specific link to that page in this short survey so that we can then pass the information along to USDOE.

Survey Link

We know that the semester is ending, but **please complete the survey ASAP, and no later than 12.17.21 by close of business.** For questions, please reach out to your district's ESSER contact found [here](#).

Best wishes,

Dottie



Dottie Heusman

Federal Programs Reviewer

Nebraska Department of Education

402-219-4802 (Call or Text)

dottie.heusman@nebraska.gov

Board,

This was the initial communication from NDE reminding Superintendents of the USDE requirement to post plan updates.



Joseph Sherwood <joe.sherwood@mpsions.org>

Use of funds

2 messages

Kent, Jim <jim.kent@nebraska.gov>
To: "Kent, Jim" <jim.kent@nebraska.gov>

Wed, Dec 8, 2021 at 11:57 AM

Good morning,

*Board,
This was a follow up email after
NDE's Federal Funds office received
several emails with questions about what
was needed for the posting*

I have had several questions about the Use of Funds Plan that you will be publishing on your website. Please ignore if you have this taken care of.

Below are the requirements for the plan, I would suggest that you pull the narratives from the relevant places in your applications, paste them into a document under each of these 4 categories, wordsmith them, put them on your webpage and send NDE the link using the Survey Dottie Heusman sent out yesterday afternoon. At the very least you should make sure your published plan contains these elements.

Relevant sections will include all the Allowable Use Narratives and Questions 1, 3a, 3e and 3f on the Intent and Purpose tab.

- The LEA ARP ESSER plan ensures that LEAs are using ARP ESSER funds for their intended purposes and evaluate the effectiveness. The NDE may prescribe additional requirements to ensure ARP ESSER funds are meeting the needs of Nebraska schools, students, and teachers. For example, the NDE might require that the plan include data that illustrates the LEA's most pressing needs or descriptions of promising practices that the LEA has implemented to accelerate learning. The plan and any revisions to the plan must include at a minimum a description of:

- a. How the funds will be used to implement prevention and mitigation strategies, consistent with the most recent CDC guidance, in order to continuously and safely open and operate schools for in-person learning;
- b. How the LEA will use the funds it reserves to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after school programs, or extended school year (consistent with the requirement of the ARP Act that each LEA reserve at least 20 percent of its ARP ESSER funds for that purpose);
- c. How the LEA will spend its remaining funds consistent with the ARP Act, and;
- d. How the LEA will ensure that the interventions that are implemented will address the academic impact of lost instruction time and will respond to the academic, social, emotional, and mental health needs of all students; including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

If any of you wordsmith as poorly as I do, consult an expert.



Board, This is a print of our initial plan posting in July 2021 and communicating the opportunity for input. All the components in this website post were required elements by the ESSERS III Funding applications.

ESSERS III – The American Rescue Plan

Sept 2021: (20-21) Intervention, Counseling, Early Childhood **\$400,000**

October 2021: (21-22) **\$167,418**

- Elementary & Secondary Interventions \$22,076
- Summer 2021 Math Adoption 6-12 \$48,958
- 53 Teacher / Administration Laptops \$75,000
- 8 Clevertouch boards Elementary & Secondary \$21,384

August 2022: (21-22) **\$172,551**

- May 2022 Adoptions: Science K-12 & ELA K-6 ~\$150,000
- 2021-2022 Mental Health Wages ~\$22,551

Total Funded **\$739,969**

OPPORTUNITY FOR PUBLIC COMMENT

JOE SHERWOOD

FRIDAY, JULY 02, 2021

The ESSERS III Fund Application process requires that we publish several plans and allow for public input on these plans. One of the ways to provide input is during the public comment time at our July 5th Special Board meeting. The return to in-person Instruction Plan, the Continuity of Services Plan and the Plan for use of ESSERS III funds are available in this news article, will be a discussed at the board meeting and public comment will be permitted. Anyone attending the meeting will be able to speak to the board for not more than 5 minutes concerning these plans. (that is a total of 5 minutes per speaker - NOT 5 minutes per plan.)



I. CALL TO ORDER FOR REGULAR MEETING

1. Pledge to the Flag
2. Roll Call

3. Notification of Open Meetings Law Posting
4. Recognition of Recording

II. APPROVE AGENDA

III. DISCUSSION on Morrill's Return to In-Person Instruction and Continuity of Services Plan.

IV. DISCUSSION on Morrill's Plan for use of ESSERS III Funds

V. PUBLIC COMMENT on both plans discussed above

Another way to provide input is to complete the survey below. Your responses will be tabulated and shared with the board on Monday night. The link to the survey is listed below.

<https://docs.google.com/forms/...>

Morrill Schools' Return to Learn Plan for the 2021-2022 School Year

Mission:

While carefully attending to the health and safety of students and staff, we will endeavor to maximize student learning and minimize the clumsiness and burden to the parents, school staff and the community.

We will continue these Health and Safety precautions that we began when we returned after the COVID-19 closure. These precautions have been and will be for all students infant – 12th grades:

- **Illness Monitoring:**
 - Each student and staff member will be temperature checked at school **within the first hour of the day.**
 - Students and Staff who are checked above 100° will need to be fever free for at least 24 hours without fever reducing medication before returning to school. It is **IMPERATIVE** that Staff and Students do **NOT** take fever-reducing medication before coming to school.
 - Symptomatic students and staff **STAY AT HOME.**
- **Hand-washing & Hand-sanitizing:**
 - Each student K-12 and each staff member must use hand-sanitizer upon entry of the bus, buildings and anytime they return from the bathroom, recess, specials, lunchroom, after they have coughed, sneezed or used a tissue.



- Avoid touching high touch surfaces; wash hands or apply hand sanitizer after doing so.
- Disinfecting: the schools has a system of enhanced disinfection especially between groups
 - High contact surfaces (door knobs and other handles, light switches, bathroom fixtures)
 - Locker rooms and weight room
 - Computer labs, library, maker space, music room
 - Cafeteria:
- In the event of a school, community or regional surge in the pandemic, we will carefully assess our situation and determine our course of action in conjunction with the local health department.

i. Students will be spaced so that there are no more than six per table.

ii. Silverware will be dispensed onto the trays by cafeteria workers.

iii. Students will not touch the counter in the cafeteria, will be handed their tray and handed their milk.

iv. The salad bar will NOT be available, however pre-packaged salads will be available for those preferring a salad meal rather than an entrée meal.

The focus on health can NOT jeopardize the effective preparation of our students. **THEREFORE**, we plan to begin school **face-to-face** for all students **5-days-a-week**. Our attention to the academic, social, emotional and nutritional needs of our students is paramount. For as long as we are permitted, by Nebraska's Governor and Commissioner of Education, we will not limit the number of days or hours students can be in school.

Sincerely,

Joe Sherwood, Superintendent

Morrill Public Schools Educational Continuity Plan and Expectations



We value our student's education and resolve to provide meaningful educational experiences whether students and staff are face-to-face, in remote situations, or in any combination of the two. In order to maintain routine, access to teachers and access to curriculum, we have created the following plan. The actual situations we face may require modifications to this plan.

Education Plan

1. We believe that the best access to education we can provide is for our students to interact with their regular classroom teachers face-to-face on a daily basis.
2. When students or teachers are under a quarantine or isolation order, we have the technology to continue education with direct contact between student and teachers via mobile devices in remote learning scenarios.
3. Even in remote situations, students should maintain a consistent routine that mirrors their normal academic schedule as much as possible.
4. Some of the media used will be: Google Classroom, ZOOM, Google Hangouts, School Email, Face Book pages, Video, and paper packets.
 1. Expectations for the virtual zoom classroom: BE PRESENT with VIDEO ON
 2. While we do not expect students to sit in front of their screens for 8 hours a day, each individual teacher will set the expectations for their students, consistent with their building administrator
5. Special Education: Arrangements will be made by the Principal and Special Education teacher to ensure the needs of IEP's are being meet.
 - a. Coordination between the school and ESU 13 will take place to offer support (PT, OT, Counseling, Etc.) for students requiring specific services.
 - b. Parent meetings via ZOOM will be scheduled to provide the PRN (prior written notice) to be discuss for each individual student's needs.
 - c. PARA's will be scheduled weekly on ZOOM for individual resource help with students they worked with during the school day.
6. Counseling: The counselors will make arrangements individual students and their parents for mental health, scholarships, college course support, etc.
 1. Attendance: Teachers document attendance for each class to track participation in their learning opportunities. Teachers will be checking logged time in Google Classroom, frequency of



2. Supervision while students are in a remote situation: This will be the responsibility of parents. We cannot supervise as we normally would within our classroom.
 1. We recommend having a designated charging station (in the living room or kitchen or some other shared space) where students have to leave their device so they can sleep at night.
 2. Filtering: School-issued devices are still being filtered by the school filtering service, even when at home. Please be aware of what your children are viewing and contact us if you become aware of any sites that are problematic.

Parents will be contacted when repeated attempts to visit inappropriate sites occurs. Continued attempts may result in student losing account access.

1. Communication: We will continue to communicate via phone, our One-Call system, email, or other means as appropriate. The BEST communication method with teachers is via EMAIL; email or phone calls may also be made to administration during office hours.

Devices/Internet Access

1. Every student will be issued a chrome book and a charger. Families are responsible for maintaining the device while it is in their custody and returning the device and charger at the end of the school closure period or the end of the school year.
 1. In the event paper packets are required for class, families will receive packets, books or materials delivered during the meal delivery times. Completed work may also be sent back via the same method.
2. Communication (One-Call, Face Book, Email, Phone Calls) will be sent out to identify families in need of internet access and those families will be contacted regarding solutions.
 1. If you are lacking internet access, we ask that you first contact Charter/Spectrum (866-874-2389), or Viaero Wireless who are offering WIFI for students during this time.
 2. If you require assistance with this process, please contact the appropriate school office: Early Childhood 247-3412, Elementary 247-2176, Secondary 247-2149.
3. We understand that rural WIFI has its challenges. There will be times when students AND teachers have difficulties connecting. We will trouble-shoot as many of these problems as we can - but many times this is out of our control. If you cannot connect try the following one at a time, in this order:
 1. On your device: turn your WIFI off and then back on.
 2. Turn your router/hotspot off and then back on (unplug the Ethernet cord for 10 seconds if you have one).
 3. If you are using a phone as a hotspot, go to settings, network, reset network settings (or settings, general, reset, reset network settings).



and let them know what is happening so they can assist you with what you need.

Meal Delivery

1. When students are homebound due to isolation, quarantine or temporary school shut down, breakfast and lunch is available to be delivered to the home.
2. In order to make those arrangements call the school office: Early Childhood 247-3412, Elementary 247-2176, Secondary 247-2149.
3. Any educational packets or resources the students need will also be delivered.



Morrill Public Schools
508 Jefferson Ave
Morrill, NE 69358
Phone: (308)-247-3414

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Morrill Jr/Sr High School
Morrill Elementary School
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NEBRASKA

DEPARTMENT OF EDUCATION

Applicant: 13-079-0011-14 MORRILL PUBLIC SCHOOLS

Application Cycle: 2020-2021 ARP Act ESSER III 6998 - 00- Reimbursement Request 1

[Printer-Friendly](#)

- [Click to Return to GMS Access/Select Page](#)
- [Click to Return to Payment Summary](#)
- [Click to Return to Reimb/Expend Menu](#)
- [View Payment Instructions](#)
- [View Payment Questions and Answers](#)
- [Click to Return to Menu List / Sign Out](#)

Reimbursement Request

Board, this is the copy of the Reimbursement Request I filed jointly by Stacy & Jenny. And received already into the General Fund.

[Instructions](#)

This request has been approved. No more updates will be saved.

300,000 of this revenue was then transferred to the Special Building Fund for Ag Complex Construction as approved by the board, prior to awarding the bid for Construction Project.

LEA Contact:

First Name: Last Name:
 Phone: Ext:
 Email Address:

ARP-Act-ESSER-III-6998

Actual Expenditures YTD only need to be entered when Financial Report is required

Object Code Summary:

Select here if this is the Final Reimbursement Request

Show Budget Summary: Yes No

Remove Blank Rows from Display: Yes No

Enter whole dollar amounts only

Expenditure Object Code	Budgeted	Submitted Expenditures YTD 1	Scheduled Payments YTD	Remaining for Expenditure/ Payment	Actual Expenditures YTD	(Overpaid)/ Underpaid
100 - Salaries	\$474,275	\$0	\$0	\$474,275	<input type="text" value="307858"/>	\$307,858
200 - Employee Benefits	\$81,277	\$0	\$0	\$81,277	<input type="text" value="65236"/>	\$65,236
300 - Professional & Technical Services	\$0	\$0	\$0	\$0	<input type="text" value="0"/>	\$0
400/500/800 - Other Purchased Services	\$0	\$0	\$0	\$0	<input type="text" value="0"/>	\$0
600 - Supplies	\$182,931	\$0	\$0	\$182,931	<input type="text" value="49045"/>	\$49,045
700 - Capital Assets	\$0	\$0	\$0	\$0	<input type="text" value="0"/>	\$0
Indirect Costs (max approved rate is 1.5347%)	\$0	\$0	\$0	\$0	<input type="text" value="0"/>	\$0
Totals:	\$738,483	\$0	\$0	\$738,483	\$422,139	\$422,139

1 - Submitted Expenditures YTD does not include line items on this Reimbursement Request / Closeout

Expenditures:

Expenditures Object Code	Current Expenditure	Date	Delete
<input type="text" value="100 - Salaries"/>	<input type="text" value="307858"/>	<input type="text" value="October 2021"/>	<input type="checkbox"/>
<input type="text" value="200 - Employee Benefits"/>	<input type="text" value="65236"/>	<input type="text" value="October 2021"/>	<input type="checkbox"/>
<input type="text" value="600 - Supplies"/>	<input type="text" value="49045"/>	<input type="text" value="September 2021"/>	<input type="checkbox"/>
Total Expenditures:	\$422,139		

Add Comment to NDE

Add Comment to LEA

11/19/21 Low/med 0%-final 10%. Allowable Uses #11, #13.
 11/19/21 Returned - Per Account Inquiry attached to the RR, Salary is 342,689, Benefits should be 82,233. Not all Salary & Benefits should be reported in #11 Mental Health. #13 Renewal/Acceleration have Salary & Benefits as well. Correct amounts in Allowable Uses. corrected. Need Account Inquiry with Staff names

or Payroll documentation that shows staff names - attach to RR, attached.
 11/24/21 Payroll Register attached - salary/benefits claim is less than Acct Inquiry. Some staff salary were not 100% claimed - some salary claimed only up to allocation on application staff pages. Carnegie Learning listed on application.
 Object codes, staff names/amounts reviewed/verified - JMaly

Indicate Allowable Use (YTD information only displays data on the Final Reimbursement Request):

Allowable Use	Public Amount	Public Y-T-D
1. Administration		
2. ESEA Authorized Activities		
3. Coordination of Response Efforts		
4. Leader Resources		
5. Unique Needs Activities		
6. Preparedness and Response Efforts		
7. Training and Professional Dev		
8. Supplies		
9. Long-term Closures		
10. Technology		
11. Mental Health Services and Supports	106510	
12. Summer Learning & Afterschool		
13. Renewal and Acceleration	315629	
14. Facility Repairs & Improvements		
15. Air Quality		
16. Other Activities		
17. Public Health Protocols		
Indirect Costs		
Total:	\$422,139	\$0

Enter expenditure amounts and save prior to submission

Previously Attached Documents:

AccountInquiryFiscalYearExcludeEncumbrances-72690-367431-1112021-18418.pdf	78697707966824448
EmployeexEarningsReport-72690-367431-11232021-9335.pdf	78697707966824448
SuppliesxInvoice-72690-367431-11232021-93313.pdf	78697707966824448
SuppliesxInvoice2-72690-367431-11232021-95840.pdf	78697707966824448
AccountInquiry-72690-367431-11232021-95854.pdf	78697707966824448
UPDATEDxPayrollRegisters-72690-367431-11232021-152541.pdf	78697707966824448

Check here if documentation has been sent to NDE via Mail

I Certify that, to the best of my knowledge and belief, this report is true and correct in all aspects: supporting documentation for all entries in the accounting records are on file and will be retained for five (5) years or until the Applicant is notified that such records are no longer needed for administrative review; and the federal funds have been expended only for the purposes they were granted.



Joseph Sherwood <joe.sherwood@mpslions.org>

ESSERS III

1 message

Jenny Pragnell <jenny.pragnell@mpslions.org>
To: Joseph Sherwood <joe.sherwood@mpslions.org>

Wed, Dec 8, 2021 at 10:54 AM

ESSERS III funds received as of 12/8/2021 (\$422,139):

1. (2020-21) Intervention, Counseling, Early Childhood = \$379,131
2. (2021-22)
 - Elementary & Secondary Interventions = \$31,256
 - Mental Health Salary/Benefits (*Kristen Skavdahl*) = \$11,752

Remaining ESSERS III funds = \$316,344

Jenny Pragnell
Business Manager
Morrill Public Schools
508 Jefferson Ave
Morrill, NE 69358
(308) 247-3414
jenny.pragnell@mpslions.org
www.mpslions.org

Board,
This is a breakdown of the
Reimbursement Revenue of \$422,139
and in which fiscal year these funds
were expended



Board
 This is a copy of the article posted to our district website on December 9th which met the deadline of doing so by December 17. The components included in this article met the expectations communicated by Jim Kent (NDE Federal Programs)

MPS // NEWS // MORRILL SCHOOLS ESSERS III AMERICAN RESCUE PLAN APPLICATION PLANNED USES & FUNDING UPDATE

ESSERS III The American Rescue Plan

Expenditures Claimed from 2020-2021

Intervention, Counseling, Early Childhood	\$379,131
---	-----------

Expenditures Claimed to date 2021-2022

Intervention, Counseling, Early Childhood	\$31,256
Mental Health	<u>\$11,752</u>

TOTAL CLAIMS REVENUED TO DATE	\$422,139
--------------------------------------	------------------

Resources yet to claim now through May 2023

Language Arts & Science Curriculum Adoption	
Counseling, Early Childhood, Mental Health	<u>\$316,344</u>

TOTAL ESSERS III Funds Available	\$738,483
---	------------------

MORRILL SCHOOLS ESSERS III AMERICAN RESCUE PLAN APPLICATION PLANNED USES & FUNDING UPDATE

JOE SHERWOOD

THURSDAY, DECEMBER 09, 2021

In October 2021 Morrill School's application for the ESSERS III funds were approved by the Nebraska Department of Education. This article provides an update of how we allocated the funds in the application, what has been revenue to date, and the plan of expenditures for the balance of the funds.

ACCEPTABLE USES:



Both of our elementary and secondary counselors during the 2020-2021 school year were coded at 0.50 FTE to ESSERS III. We had a third counselor a PLMHP and her entire wage and benefits will be coded to ESSERS III at least in the 2021-2022 school year. Any balance of the ESSERS III funds will be utilized for mental health services and supports in the 2022-2023 school year.

13. Addressing learning loss among students, including low-income students, children with disabilities. English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by:

(A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.

(B) Implementing evidence-based activities to meet the comprehensive needs of students.

We are reviewing K-6 English Language Arts and K-12 Science curricula as both of these areas are old, poorly aligned to the current standards and in need of replacement.

Interventions and the interventionists that are utilized in K-12 were and will be coded to ESSERS III beginning the 2020-21 school year and ongoing through the next three years.

Early Childhood costs were coded and may continue to be as Early Childhood education is one of the best mitigations against the prevalent academic disparity perpetuated by socio-economic differences.

INTENT AND PURPOSES:

We conducted a survey inclusive to all members of our community and public, including students, parents, classified and certified staff, administration, special education teachers, paras, and board members.

We also held a community input session at a board meeting to personally hear from any members of the public who wanted to address the board and administration concerning usage of these funds.

At least \$147,700 will be allocated to expenditures to address learning loss. A better more aligned ELA and Science curriculum should improve student learning and address the learning loss. Targeted interventions will be designed for students who are below grade level or behind their grade level peers. More FTE of mental health counselors should better mitigate for learning loss as students aren't ready to learn until their basic needs are met.

All of our students missed instructional time during the 4th quarter of 2020. Several of our students began the school year in the fall of 2020 remotely due to the fear of the pandemic. Many of these



this year we have had students miss instructional time due to themselves or their family members having COVID.

Intervention time is built in to the day and after school at both the elementary and the secondary buildings. Students identified as below proficiency in the fall, winter or spring benchmarking of Dibbles, I Ready Math, STAR Reading, NWEA MAPS are provided intervention time throughout the school days at scheduled intervals. On Monday and Wednesday afternoons students in need of additional time are afforded an extra hour of instructional time with teachers and late bussing is available on these days as well.

We have several populations of concern for whom we are providing support: Historically marginalized - our district is comprised of about 70% poverty - many of these generational poverty and about 30% latinx. Many of these students struggled below grade level prior to the COVID closure in the Spring of 2020.

We are utilizing both acceleration and remediation. The vast majority of our students continue to receive grade level instruction - but those needing more targeted intervention also receive remedial instruction during their intervention time.



Morrill Public Schools
508 Jefferson Ave
Morrill, NE 69358
Phone: (308)-247-3414

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URL for Plan for Use of Funds

One of the Assurance Statements for the ESSER III is:

An LEA receiving funds under this section shall develop, submit to the NDE (through part 2 of the grant application opening mid-July), and make publicly available on the school district's website, no later than 90 days after receiving the allocation of funds; the date the ARP ESSER application is approved and/or the Grant Award Notification (GAN) date, a plan for the LEA's use of ARP ESSER funds.

Please complete this information and submit by Friday, December 17th. Thank you for your support!

 joe.sherwood@mpslions.org (not shared) [Switch account](#)

 Draft saved

* Required

Your Email *

joe.sherwood@mpslions.org

Board,
This shows the URL
For Plan for Use of Funds
as required by Dec 17, 2021

School District Name *

Morrill Public Schools

URL for the PLAN FOR USE OF FUNDS. Please note: This is NOT the URL for the Plan for Safe Return. That has already been provided in your original application. *

<https://www.mpslions.org/article/604627?org>

Submit

[Clear form](#)



Never submit passwords through Google Forms.

URL for Plan for Use of Funds

Your response has been recorded

12-9-2021

This form was created inside of NE-Dept Of Education. [Report Abuse](#)

Google Forms

6 am



Morrill High School Football/Track Scoreboard Sponsor Proposal

VISION

We are committed to empowering students to become confident, knowledgeable, productive and responsible citizens of a diverse, ever-changing world, because every student deserves a personalized path to success.

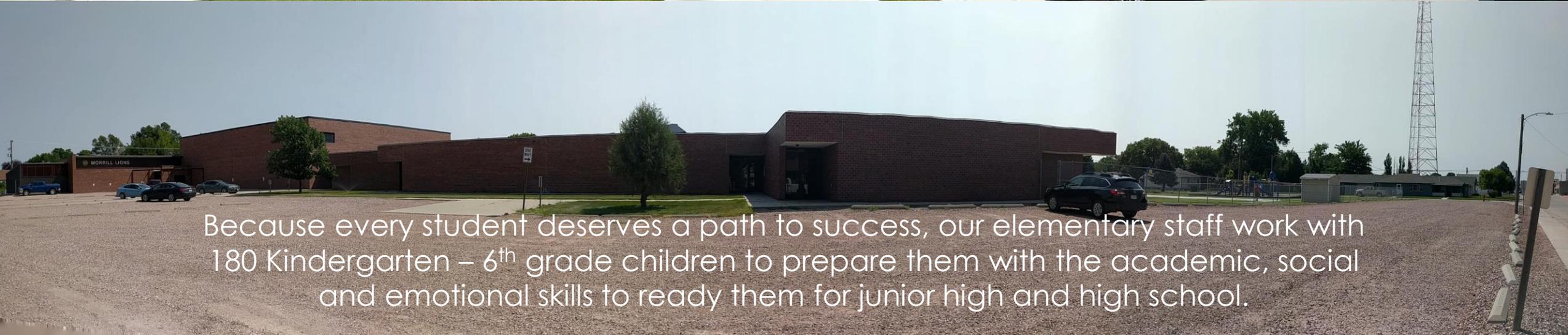


Early Childhood Facility and District Office



Because every student deserves a path to success, our early childhood staff is committed to equip infants – preschoolers with the social and emotional skills to ready them for kindergarten. This is our 5th year serving about 90 children.

Morrill Elementary School



Because every student deserves a path to success, our elementary staff work with 180 Kindergarten – 6th grade children to prepare them with the academic, social and emotional skills to ready them for junior high and high school.

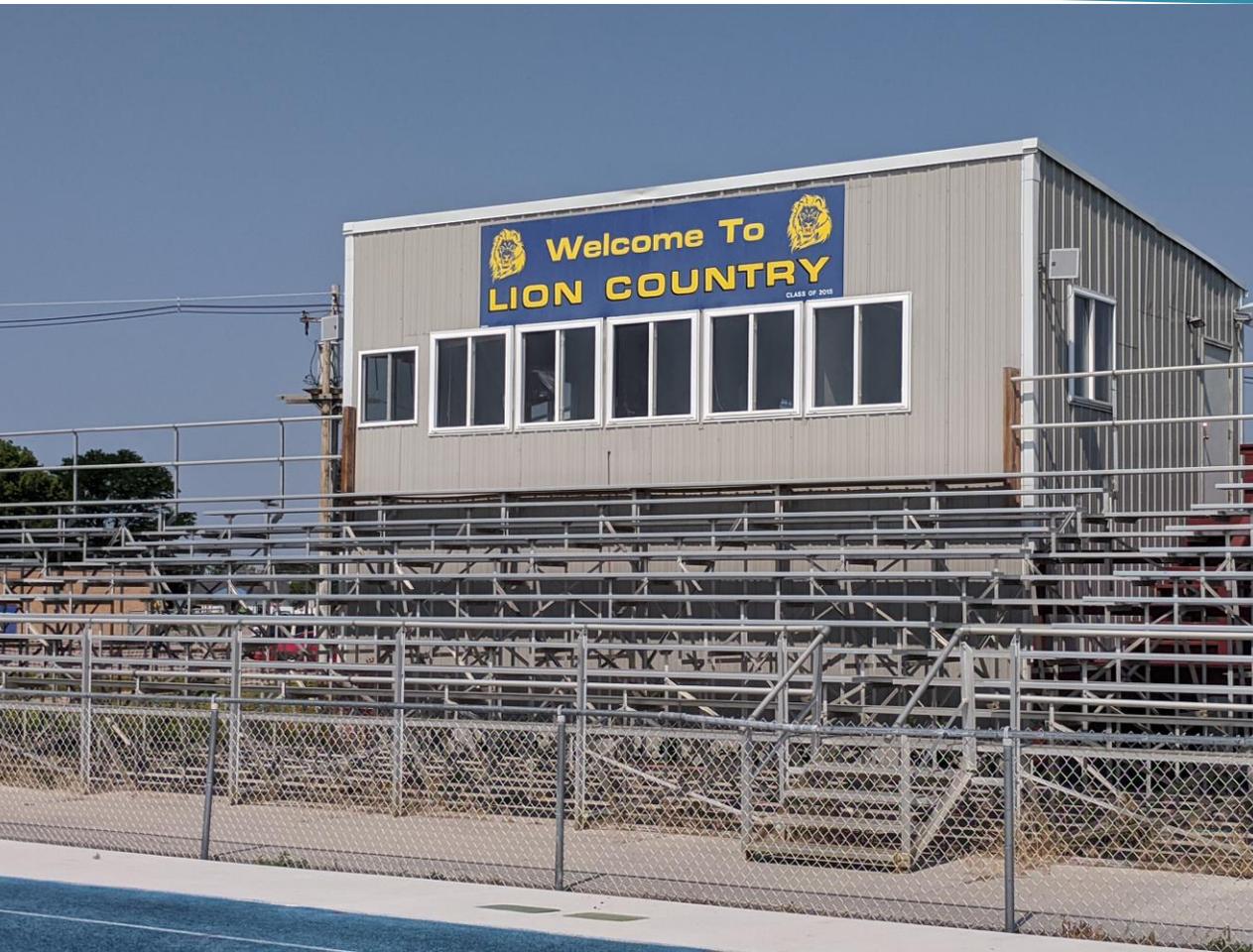
Morrill Junior & Senior High School



Because every student deserves a path to success, our secondary staff work with 180 7th – 12th grade students striving to develop efficacy, work ethic, resilience and resourcefulness, in order to prepare them for their post-secondary ventures.



Football Field & Track Complex



Video Board Uses Per Year

- ▶ FOUR Football Games
- ▶ Spirit Week Festivities
- ▶ FOUR – FIVE Track Meets
- ▶ Summer – Fall Community Movie Nights
- ▶ Fellowship of Christian Athletes Movie Nights





MORRILL LIONS



15 x 6 Digital Display



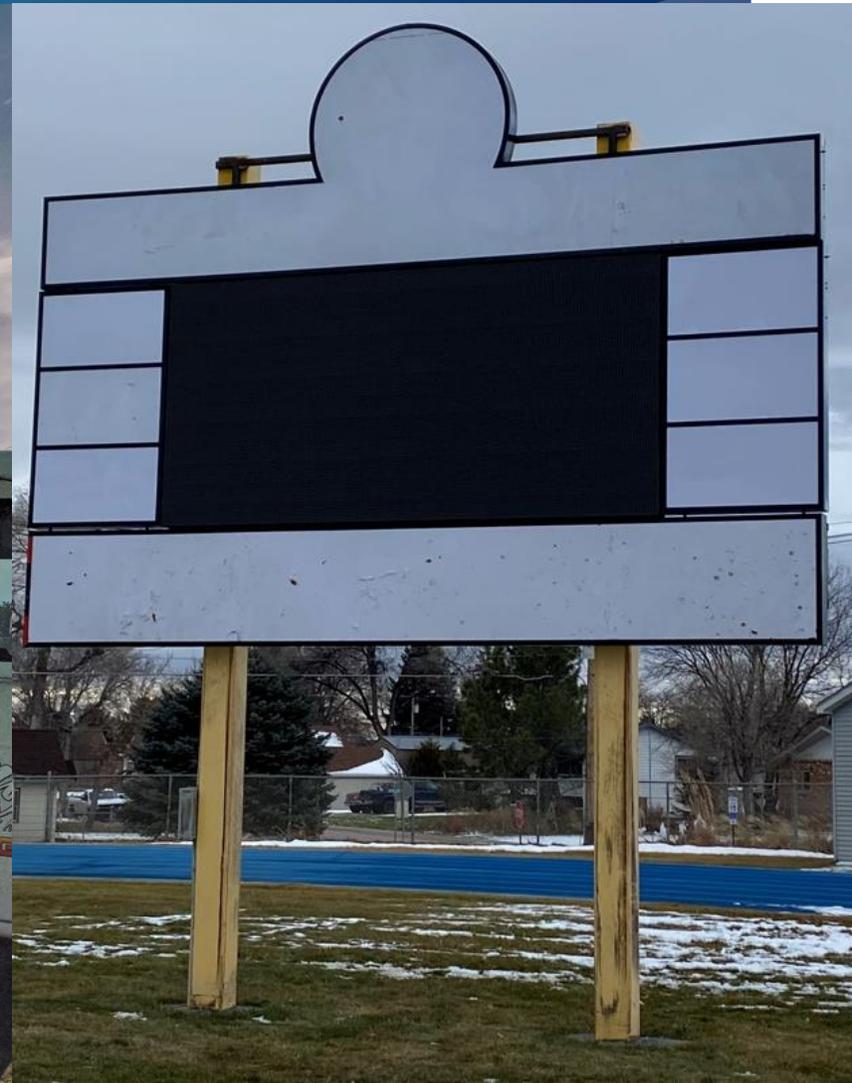
12'



Platte Valley Bank
A Platte Valley Company

20'

Football Field & Track Complex



Donation Levels

\$68,000

- ▶ ~~\$10,000 Advocates (3) (1/3 the base)~~ none left
- ▶ \$5,000 Partners (6) (side panel case spots)
- ▶ \$1,000 Friends (scrolling messages)

Advocate Level Benefits

\$10,000

- ▶ Displayed as 1/3 base sponsor for the life of the board
- ▶ Invitation for public recognition at scoreboard's inaugural event
- ▶ Company sponsorship included in Star Herald & VOICE article
- ▶ Company logo displayed & sponsor level recognized on Morrill Activities Facebook page
- ▶ Recognition in KNEB.TV story
- ▶ Two tickets to annual end of year sports awards banquet through 2026

Partner Level Benefits

\$5,000

- ▶ Displayed on one of the side panel cases through 2027
- ▶ Invitation for public recognition at scoreboard's inaugural event
- ▶ Company sponsorship included in Star Herald & VOICE article
- ▶ Company logo displayed & sponsor level recognized on Morrill Activities Facebook page
- ▶ Recognition in KNEB.TV story
- ▶ Two tickets to annual end of year sports awards banquet through 2025

Friend Level Benefits

\$1,000

- ▶ Scrolling messages before games, half times, during track meets, and before other complex events for 2 years
- ▶ Company logo displayed & sponsor level recognized on Morrill Activities Facebook page
- ▶ One ticket to annual end of year sports awards banquet through 2024

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light sky blue to deep navy blue. The shapes are primarily triangles and polygons, creating a dynamic, modern feel. The text is centered on a white background that is partially framed by these blue shapes.

BNA Program

Morrill High School

Starting Fall 2022

Program Description

This course is designed to provide students with the essential knowledge and skills to deliver basic care to resident/clients of healthcare facilities.

The course is designed to meet the training requirements of the federal and Nebraska state law for nursing assistants working in licensed facilities.

Certification

Upon completion of the course, the student will arrange to take a written or oral examination and will demonstrate skill competency.

Course Topics

Resident Rights

Safety

Assisting resident/clients

Maintaining basic comfort and safety

Reporting

Observations

Communications

Connected to Vision

We are committed to empowering students to become confident, knowledgeable, productive and responsible citizens of a diverse, ever-changing world, because every student deserves a personalized path to success.

Not every high school student believes they can attend and graduate from college, but every student deserves a personalized pathway to success.

Some students will accomplish a CNA and then pursue additional healthcare training in the future.

Connected to Equity

For the past two years a few of our students have participated in BNA training program through WNCC.

However, since it was not on our campus,

Only those who could provide their own transportation were able to access this program.

By offering it on our own campus, the equity of access problem will be solved.



Instructor

Sierra Frickey, ADN, RN

- ▶ Approved WNCC Adjunct Instructor
- ▶ Registered Nurse for 5 years
 - ▶ 2 years as District School Nurse for Morrill Public Schools
 - ▶ 3 years as an ICU Nurse at Regional West Medical Center
- ▶ 4 years BNA before becoming an RN
- ▶ I took a BNA course in High School allowing me to get nursing experience prior to completing my nursing training.
- ▶ I want to provide this very valuable experience to our students at Morrill High School.

Partnership with WNCC

- ▶ WNCC provides training for the instructor
- ▶ WNCC provides curriculum for the program
- ▶ WNCC provides capital equipment for the classroom
- ▶ WNCC provides testing for student certification

WNCC provided equipment

- ▶ Mannequin
- ▶ Walker
- ▶ Commode
- ▶ Cane
- ▶ Crutches
- ▶ Full Electric Bed
- ▶ Bedside Table
- ▶ Over Bed Table
- ▶ Wheelchair



Partnership Request

- ▶ Regional West Provides \$10,000 Sponsorship
- ▶ This sponsorship will assist with consumable supplies and room transformation from Ag Education classroom
- ▶ Develop a relational conduit during high school for CNA students to seek vocational opportunities with Regional West
- ▶ Provide annual certification to 10 students, assisting with the regional workforce shortage in healthcare



Partner Benefits

- ▶ Regional West sponsorship prominently displayed outside and inside the classroom
- ▶ A Partner level football field scoreboard sponsorship
- ▶ Invitation for public recognition at ribbon cutting ceremony of classroom
- ▶ Recognition in local media: NBC Nebraska, KNEB.tv, Star Herald, the VOICE and school website

Partner Level Benefits

- ▶ Displayed on one of the side panel cases through 2027
- ▶ Invitation for public recognition at scoreboard's inaugural event
- ▶ Company sponsorship included in Star Herald & VOICE article

- ▶ Company logo displayed & sponsor level recognized on Morrill Activities Facebook page
- ▶ Regional West commercials aired during each event on STRIV TV
- ▶ Recognition in KNEB.TV story
- ▶ Two tickets to end of year sports awards banquet through 2025





ANNUAL EXPOSURE

FOUR Football Games
Spirit Week Festivities
FOUR – FIVE Track Meets
Summer–Fall Community Movies



Movie Nights





MORRILL LIONS



15 x 6 Digital Display



Platte Valley Bank
A Platte Valley Company

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2021
AND
ACCOUNTANT'S OPINION THEREON

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2021, 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, 2021, 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 12, 2021, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rauner & Assoc. P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.
Sidney, Nebraska

November 12, 2021

Morrill Public Schools

Joe Sherwood: Superintendent



MORRILL PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2021. 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.

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, decreased by \$86,992.
 - During the year, the School District's disbursements were \$86,992 more than the \$7,397,525 in current receipts.
 - The 2020 numbers were adjusted to reflect the Activities Fund.
- On the fund financial statements:
 - Ending fund balance decreased from \$2,121,620 in fiscal year 2019-20 to \$2,034,628 in fiscal year 2020-21, a decrease of \$86,992 or 4.10%.
 - In the General Fund, unassigned funds decreased from \$1,105,980 in fiscal year 2019-20 to \$1,099,659 in fiscal year 2020-21, a decrease of \$6,321 or 0.57%.
 - Total General Fund revenues were \$206,133 greater than budgeted. Total General Fund expenditures were \$738,026 less than budgeted.
 - The School District's General Fund disbursements in fiscal year 2020-21 increased from the prior year disbursements by \$92,262, or 1.43%.
 - The certified taxable value for the School District increased 1.84% from the 2019-20 certified value.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,034,628 on August 31, 2021. This was a decrease of 4.10% from the prior year due to receipts surpassing disbursements by \$86,992.

Statement of District's Net Position

	2021	2020	% Change
Assets			
Current Assets	\$ 2,034,628	\$ 2,121,620	-4.10%
Total Assets	<u>\$ 2,034,628</u>	<u>\$ 2,121,620</u>	-4.10%
Net Position			
Restricted	\$ 564,171	\$ 469,248	20.23%
Unrestricted	1,470,457	1,652,372	-11.01%
Total Net Position	<u>\$ 2,034,628</u>	<u>\$ 2,121,620</u>	-4.10%

Changes in the District's Net Position

	2021	2020	% Change
Receipts			
Program Receipts	\$ 1,055,249	\$ 908,909	16.10%
General Receipts:			
Property Taxes	4,146,894	3,946,428	5.08%
State Aid	1,568,276	1,570,438	-0.14%
Other Local, County, & State Receipts	627,106	847,499	-26.01%
Total Receipts	<u>7,397,525</u>	<u>7,273,274</u>	1.71%
Disbursements			
Instructional, & Support Services	4,385,134	4,362,975	0.51%
Administrative & Business Services	811,978	795,380	2.09%
Operation & Maintenance	484,843	527,213	-8.04%
Pupil Transportation	297,774	266,547	11.72%
Other/Debt	350,423	545,144	-35.72%
School Nutrition	282,877	268,083	5.52%
Student Activities	162,137	-	100.00%
Federal Programs	709,351	422,117	68.05%
Total Disbursements	<u>7,484,517</u>	<u>7,187,459</u>	4.13%
Increase/Decrease in Net Position	(86,992)	85,815	-201.37%
Beginning Net Position	2,121,620	2,035,805	4.22%
Ending Net Position	<u>\$ 2,034,628</u>	<u>\$ 2,121,620</u>	-4.10%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$86,992. The increase in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2020	Receipts	Disbursements	Transfers	Ending Balance 8/31/2021	Change in Fund Balance
General	\$ 1,105,980	\$ 6,449,771	\$ 6,551,141	\$ 95,049	1,099,659	\$ (6,321)
Employee Benefit	11,170	30,905	25,800	-	16,275	5,105
School Nutrition	15,762	311,001	282,877	-	43,886	28,124
Student Activities	83,899	137,976	162,137	14,951	74,689	(9,210)
Depreciation	435,561	860	90,473	(110,000)	235,948	(199,613)
QCPU Fund	220,019	212,323	139,027	-	293,315	73,296
Special Building	249,229	254,689	233,062	-	270,856	21,627
Total	<u>\$ 2,121,620</u>	<u>\$ 7,397,525</u>	<u>\$ 7,484,517</u>	<u>\$ -</u>	<u>\$ 2,034,628</u>	<u>\$ (86,992)</u>

The largest single source of receipts for the School District is property tax. In 2019-20, the School District's assessed valuation was \$386,234,660. In 2020-21, it increased by \$7,098,456 or 1.84% to \$393,333,116.

The following table shows the property tax rates, by fund, for fiscal years 2019-20 and 2020-21, 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 2020-21 would be \$1,102.

Fund	2019-20 Levy	2020-21 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 2019-20 was \$1,570,438 and in 2020-21, it decreased by \$2,162 (0.14%) to \$1,568,276.

	Year Ended 8/31/2020	% of Total	Year Ended 8/31/2021	% of Total
Receipts				
Property Tax	\$ 3,511,948	55.68%	\$ 3,688,758	56.23%
State Aid	1,570,438	24.90%	1,568,276	23.91%
Federal Receipts	286,249	4.54%	270,743	4.13%
Other Local, County, State, Receipts	939,121	14.89%	1,031,994	15.73%
Total Receipts	\$ 6,307,756	100.00%	\$ 6,559,771	100.00%
Disbursements				
Instruction & Instructional Support	\$ 4,331,524	66.91%	\$ 4,359,334	66.39%
Administration & Business Services	795,380	12.29%	811,978	12.37%
Operation & Maintenance	426,129	6.58%	471,542	7.18%
Transportation	164,536	2.54%	195,763	2.98%
Other	29,144	0.45%	3,173	0.05%
Federal Programs	422,117	6.52%	709,351	10.80%
Transfers	305,000	4.71%	14,951	0.23%
Total Disbursements	\$ 6,473,830	100.00%	\$ 6,566,092	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2020-21 fiscal year, the School District's General Fund Cash Position decreased by \$6,321. The following table provides a detailed picture of the change in cash position:

	2020-21 Budget	Year-End Actual	Difference
09/1/2020 Actual Beginning Balance	\$ 950,480	\$ 1,105,980	\$ 155,500
Receipts			
Property Taxes	3,855,058	3,688,758	(166,300)
State Aid	1,568,276	1,568,276	-
Other Local	281,200	366,972	85,772
County	62,000	22,408	(39,592)
Special Education	110,000	165,036	55,036
Other State	61,000	362,819	301,819
Federal Programs	411,104	270,743	(140,361)
Nonrevenue	5,000	114,759	109,759
Total Receipts	6,353,638	6,559,771	206,133
Expenditures	7,304,118	6,566,092	(738,026)
08/31/2021 Ending Balance	<u>\$ -</u>	<u>\$ 1,099,659</u>	<u>\$ 1,099,659</u>

As detailed in the table, total receipts were \$206,133 over budget, and the budget of expenditures was under-spent by \$738,026.

DEBT ADMINISTRATION

At year-end, the School District had \$2,068,374 in outstanding debt, consisting of leases and bonds.

	Balance 9/1/2020	Increases	Retirements	Balance 8/31/2021
Loader Tractor	\$ 13,242	\$ -	\$ 6,585	\$ 6,657
Interactive Technology Boards	46,150	-	23,205	22,945
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,251,000	-	98,000	1,153,000
Limited Tax Building Improvement Bonds, Series 2014B	137,000	-	26,000	111,000
Lease-Purchase Daycare Facility	966,885	-	192,113	774,772
Totals	<u>\$ 2,414,277</u>	<u>\$ -</u>	<u>\$ 345,903</u>	<u>\$ 2,068,374</u>

OTHER INFORMATION

The School is undertaking a construction project for a \$700,000 Agriculture Education complex. This is being funded without tax levy: through grants, donations and reimbursements from ESSER III expenditures from the 2020-2021 school year. Ground-breaking happened in October 2021 and construction should be completed by April 2022.

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 joe.sherwood@mpslions.org.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2021

	<u>Governmental Activities</u>
	<u>2021</u>
ASSETS	
Cash and Cash Equivalents	\$ 844,530
Cash with Fiscal Agent	<u>1,190,098</u>
Total Assets	<u>2,034,628</u>
NET POSITION	
Restricted:	
Capital Outlay	564,171
Unrestricted	<u>1,470,457</u>
Total Net Position	<u>\$ 2,034,628</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, 2021

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
				2021
Governmental Activities:				
Instruction	\$ (3,146,410)	\$ 138,815	\$ 102,693	\$ (2,904,902)
Special Education	(585,274)	-	167,305	(417,969)
Support Services - Students	(446,822)	-	-	(446,822)
Support Services - Instruction	(206,628)	-	-	(206,628)
Board of Education	(100,603)	-	-	(100,603)
Executive Administration Services	(224,319)	-	-	(224,319)
District Legal Services	(2,426)	-	-	(2,426)
Office of Principal	(356,851)	-	-	(356,851)
Central Services	(127,779)	-	-	(127,779)
Operation & Maintenance of Plant	(484,843)	-	-	(484,843)
Student Transportation	(297,774)	-	-	(297,774)
Special Education Transportation	-	-	238	238
State Programs	-	-	1,000	1,000
Community Services Operations	(3,173)	-	-	(3,173)
Federal Programs	(709,351)	-	196,458	(512,893)
Debt Service	(347,250)	-	-	(347,250)
School Nutrition	(282,877)	2,286	308,562	27,971
Student Activities	(162,137)	-	137,892	(24,245)
Total Governmental Activities	\$ (7,484,517)	\$ 141,101	\$ 914,148	(6,429,268)
General Receipts:				
Taxes:				
Property				4,146,894
Motor Vehicle				176,031
State and County Shared Receipts, unrestricted				410,737
State Aid				1,568,276
Interest Income				3,272
Sale of Assets				1,237
Other				35,829
Total General Receipts				6,342,276
Change in Net Position				(86,992)
Net Position - Beginning (Restated - See Note 1)				2,121,620
Net Position - Ending				\$ 2,034,628

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, 2021

	General Fund	Special Revenue Funds			Capital Project Funds			Total Major Governmental Funds
		Benefit Fund	School Nutrition Fund	Student Activities Fund	Depreciation Fund	Qualified Undertaking Fund	Special Building Fund	2021
ASSETS								
Cash and Cash Equivalents	\$ 28,879	\$ 16,275	\$ 43,886	\$ 74,689	\$ 235,948	\$ 237,917	\$ 206,936	\$ 844,530
Cash With Fiscal Agent	1,070,780	-	-	-	-	55,398	63,920	1,190,098
Total Assets	\$ 1,099,659	\$ 16,275	\$ 43,886	\$ 74,689	\$ 235,948	\$ 293,315	\$ 270,856	\$ 2,034,628
LIABILITIES & FUND BALANCE								
Fund Balance								
Restricted for:								
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,315	\$ 270,856	\$ 564,171
Committed to:								
Capital Outlay	-	-	-	-	235,948	-	-	235,948
Employee Benefits	-	16,275	-	-	-	-	-	16,275
Nutrition Activity	-	-	43,886	-	-	-	-	43,886
Student Activities	-	-	-	74,689	-	-	-	74,689
Unassigned:	1,099,659	-	-	-	-	-	-	1,099,659
Total Fund Balance	1,099,659	16,275	43,886	74,689	235,948	293,315	270,856	2,034,628
Total Liabilities and Fund Balances	\$ 1,099,659	\$ 16,275	\$ 43,886	\$ 74,689	\$ 235,948	\$ 293,315	\$ 270,856	\$ 2,034,628

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, 2021

	Special Revenue Funds				Capital Project Funds			Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Student Activities Fund	Depreciation Fund	Qualified Capital Purpose Undertaking Fund	Special Building Fund	2021
RECEIPTS								
Local Sources	\$ 4,055,730	\$ 8	\$ 14,167	\$ 137,976	\$ 860	\$ 196,192	\$ 236,075	\$ 4,641,008
County Sources	22,408	-	-	-	-	-	-	22,408
State Sources	2,096,131	-	1,087	-	-	16,131	18,614	2,131,963
Federal Sources	270,743	-	295,675	-	-	-	-	566,418
Other	-	30,897	72	-	-	-	-	30,969
Total Receipts	6,445,012	30,905	311,001	137,976	860	212,323	254,689	7,392,766
DISBURSEMENTS								
Instruction	3,120,610	25,800	-	-	-	-	-	3,146,410
Special Education	585,274	-	-	-	-	-	-	585,274
Support Services - Students	446,822	-	-	-	-	-	-	446,822
Support Services - Instruction	206,628	-	-	-	-	-	-	206,628
Board of Education	100,603	-	-	-	-	-	-	100,603
Executive Administration Services	224,319	-	-	-	-	-	-	224,319
District Legal Services	2,426	-	-	-	-	-	-	2,426
Office of Principal	356,851	-	-	-	-	-	-	356,851
Central Services	127,779	-	-	-	-	-	-	127,779
Operation & Maintenance of Plant	471,542	-	-	-	90,473	-	24,839	586,854
Student Transportation	195,763	-	-	-	-	-	-	195,763
Community Services Operations	3,173	-	-	-	-	-	-	3,173
Federal Programs	709,351	-	-	-	-	-	-	709,351
Debt Services	-	-	-	-	-	139,027	208,223	347,250
School Nutrition	-	-	282,877	-	-	-	-	282,877
School Nutrition	-	-	-	162,137	-	-	-	162,137
Total Disbursements	6,551,141	25,800	282,877	162,137	90,473	139,027	233,062	7,484,517
Excess (Deficiency) of Receipts Over (under) Disbursements	(106,129)	5,105	28,124	(24,161)	(89,613)	73,296	21,627	(91,751)
OTHER FINANCING SOURCES (USES)								
Sale of Assets	1,237	-	-	-	-	-	-	1,237
Other	3,522	-	-	-	-	-	-	3,522
Transfers In	110,000	-	-	14,951	-	-	-	124,951
Transfers Out	(14,951)	-	-	-	(110,000)	-	-	(124,951)
	99,808	-	-	14,951	(110,000)	-	-	4,759
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	(6,321)	5,105	28,124	(9,210)	(199,613)	73,296	21,627	(86,992)
Fund Balances - Beginning (Restated - See Note 1)	1,105,980	11,170	15,762	83,899	435,561	220,019	249,229	2,121,620
Fund Balances - Ending	\$ 1,099,659	\$ 16,275	\$ 43,886	\$ 74,689	\$ 235,948	\$ 293,315	\$ 270,856	\$ 2,034,628

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

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT E

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 E
(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 E
(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.

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.

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.

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, 2021.

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

G. Change in Accounting Principles

During the year ended August 31, 2021, the School District adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in changing the presentation of the financial statements by reclassing the Student Activity fund from a separate Fiduciary Fund to inclusion in Governmental Funds as a Special Revenue Fund. Beginning fund balances and net position have been restated to reflect this change.

	Total Major Governmental Funds
Fund Balances, Beginning, as Previously Reported	\$ 2,037,721
Change in Accounting Principles	83,899
Fund Balances, Beginning, as Restated	\$ 2,121,620

	Total Major Governmental Funds
Net Position, Beginning, as Previously Reported	\$ 2,037,721
Change in Accounting Principles	83,899
Net Position, Beginning, as Restated	\$ 2,121,620

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, 2021, consisted of the following:

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

Demand Deposits	\$ 844,530
Total Governmental Funds	844,530

At August 31, 2021, the School District had bank balances of \$930,391 (this does not reflect outstanding checks or deposits in transit). Cash and cash equivalents include bank balances and investments that as of August 31, 2021, 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.

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, 2021:

Fund	Transfers In	Transfers Out
General Fund	\$ 110,000	\$ 14,951
Depreciation Fund	-	110,000
Activities Fund	14,951	-
Total Operating Transfers	\$ 124,951	\$ 124,951

Transfers from the General Fund were used to student activities (\$14,951). Transfers from the Depreciation Fund were used to support general activities (\$110,000).

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

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, 2020, 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; 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, 2021, the School District's total payroll for all employees was \$4,592,311. Total covered payroll was \$3,775,839. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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

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, 2019, to June 30, 2020, (and from July 1, 2020, through August 31, 2021). 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, 2021 was \$372,970.

3. Pension Liabilities

At June 30, 2020 the School District had a liability of \$2,184,708 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, 2020, 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 88.71% funded as of June 30, 2020 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, 2020, the School District's proportion was 0.1691%, which was an increase of 0.00813% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the School District's allocated pension expense was \$405,075.

4. Actuarial Assumptions

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

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

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

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

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

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

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

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Large Cap US Equity	26.1%	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, 2020, 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 2119.

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

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

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%	\$ 4,851,438
Current discount rate	7.5%	\$ 2,184,708
1% increase	8.5%	\$ (16,705)

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

information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. If an employee leaves Morrill Public Schools, in good standing, after at least fifteen years of continuous service, the Board of Education will "buy back" any unused days up to a maximum of forty-five (45) days at \$100 a day. As of August 31, 2021, the potential future liability was \$1,808.

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 \$-0- in cash payouts. As of August 31, 2021, the School District had commitments for early retirement payments totaling \$15,000. The current amount payable for the 2021-2022 school year is \$15,000.

C. Federal Food Commodities

The School District received \$48,263 worth of Federal Food Commodities for the year ended August 31, 2021.

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 2021-2022 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

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

3. Federal and State Funding:

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

4. Long-Term Debt:

a. Loan-Purchase – Loader Tractor

On January 31, 2020 the School District entered into a loan agreement for the purpose of purchasing a loader tractor. The agreement calls for annual principal payments and interest payments with an interest rate of 3.75% until the note's maturity at September 22, 2021, as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2022	6,657	253	6,910
	\$ 6,657	\$ 253	\$ 6,910

b. Loan-Purchase – Interactive Technology Boards

On May 18, 2020 the School District entered into a loan agreement for the purpose of purchasing Interactive technology boards. The agreement calls for two principal payments and interest payments with an interest rate of 3.75% at the note's maturity of September 22, 2021, as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2022	\$ 22,945	\$ 844	\$ 23,789
	\$ 22,945	\$ 844	\$ 23,789

c. Bonds Payable

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

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

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

Fiscal Year Ending August 31	Principal	Interest	QZAB Tax	
			Credit Interest	Total
2022	98,000	59,246	(48,697)	\$ 108,549
2023	100,000	54,075	(44,446)	109,629
2024	100,000	48,825	(39,934)	108,891
2025	115,000	43,575	(35,816)	122,759
2026	132,000	37,118	(30,509)	138,609
2027-2031	608,000	80,272	(65,977)	622,295
Totals	\$ 1,153,000	\$ 323,111	\$ (265,379)	\$ 1,210,732

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
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	\$ 111,000	\$ 6,377	\$ 117,377

d. Lease-Purchase Administration & Daycare Facility

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

Fiscal Year Ending August 31	Principal	Interest	Total
2022	195,667	12,523	208,190
2023	199,287	8,870	208,157
2024	379,818	3,513	383,331
	\$ 774,772	\$ 24,906	\$ 799,678

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

e. General Long-Term Debt

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

	Balance 9/1/2020	Increases	Retirements	Balance 8/31/2021	Amounts Due Within One Year
Loader Tractor	\$ 13,242	\$ -	\$ 6,585	\$ 6,657	\$ 6,657
Interactive Technology Boards	46,150	-	23,205	22,945	22,945
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,251,000	-	98,000	1,153,000	98,000
Limited Tax Building Improvement Bonds, Series 2014B	137,000	-	26,000	111,000	27,000
Lease-Purchase Daycare Facility	966,885	-	192,113	774,772	195,667
Totals	\$ 2,414,277	\$ -	\$ 345,903	\$ 2,068,374	\$ 350,269

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, 2021, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

F. Implications of COVID-19

The COVID-19 pandemic has impacted the School District operationally and economically. Though the District has remained in in-person learning through the 2020-2021 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

The expansion of free lunches to all students through 2021 has provided significant additional federal resources, which covered the added cost of those programs.

COVID-19 related expenses for the School District for the current year totaling \$448,555 have been or will be reimbursed by Elementary and Secondary School Emergency Relief (ESSER) funds.

The District does not expect any future material financial impact due to the pandemic; however, additional cost will likely be incurred, and remote learning could be necessary at times. ESSER funding will also be used to assist in covering those expenses.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT F

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 950,480	\$ 1,105,980
Receipts:		
Local Sources:		
1100 Property Taxes	3,855,058	3,688,758
1115 Carline Taxes	30,000	36,794
1125 Motor Vehicle Taxes	150,000	176,031
1312 Tuition Received from Individuals	45,000	-
1315 Tuition Received from Other Districts	2,700	-
1370 Preschool Tuition and Fees	-	105,129
1510 Interest	15,000	1,314
1800 Community Service Activities	25,000	33,686
1911 Local License Fees	11,000	200
1920 Contributions & Donations	-	1,518
1925 Categorical Grants	2,500	11,100
1990 Other	-	1,200
	<u>4,136,258</u>	<u>4,055,730</u>
County Sources:		
2110 Fines and Licenses	12,000	22,270
2130 Other	50,000	138
	<u>62,000</u>	<u>22,408</u>
State Sources:		
3110 State Aid	1,568,276	1,568,276
3120 Special Education	110,000	164,798
3125 Special Education Transportation	-	238
3130 Homestead Exemption	-	68,773
3131 Property Tax Credit	-	215,769
3132 Personal Property Tax Credit	-	7,296
3134 Personal Property Tax Credit - Railroads & Public Service	-	3,218
3166 Flex Funding: School Age	-	2,507
3180 Prorate Motor Vehicle	11,000	12,072
3400 State Apportionment	50,000	46,394
3512 Distance Education Incentive Payment	-	5,790
3540 State Early Childhood	-	1,000
	<u>1,739,276</u>	<u>2,096,131</u>
Federal Sources:		
4309 Head Start	50,000	5,895
4310 REAP	30,242	30,242
4505 Title I	200,000	-
4516 IDEA Preschool	-	3,466
4518 IDEA Part B	94,000	78,903
4524 Other Federal Non-Catagorical Receipts	1,500	300
4530 Other Federal Catagorical Receipts	23,362	-
4708 Medicaid	8,000	34,598
4709 Medicaid Administrative Activities	4,000	9,445
4969 Title IV Part A	-	20,000
4996 ESSER I	-	87,894
	<u>411,104</u>	<u>270,743</u>
Other Non-Revenue Receipts:		
5300 Sale of Assets	-	1,237
5200 Transfer from Other Funds	-	110,000
5690 Other	5,000	3,522
	<u>5,000</u>	<u>114,759</u>
Total Receipts	<u>6,353,638</u>	<u>6,559,771</u>
Total Available Resources	<u>7,304,118</u>	<u>7,665,751</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 F
(Cont.)

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,270,415	\$ 3,120,610
1200 Special Education	561,957	585,274
2100 Support Services - Students	823,650	446,822
2200 Support Services - Instruction	244,480	206,628
2310 Board of Education	189,876	100,603
2320 Executive Administration Services	225,450	224,319
2330 District Legal Services	10,000	2,426
2400 Office of Principal	325,050	356,851
2510 Central Services	135,450	127,779
2600 Operation & Maintenance of Plant	700,725	471,542
2650 Vehicle Operation and Maintenance	-	-
2710 Student Transportation	263,000	195,763
2712 Special Education Transportation	9,820	-
3300 Community Services Operations	8,000	3,173
6000 Federal Programs	519,114	709,351
Total Disbursements	<u>7,286,987</u>	<u>6,551,141</u>
Other Financing Uses:		
8000 Transfers Out	17,131	-
8000 Direct Support- Activity Fund	-	14,951
Total Other Financing Uses	<u>17,131</u>	<u>14,951</u>
Total Disbursements and Other Financing Uses	<u>7,304,118</u>	<u>6,566,092</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 1,099,659</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

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 10,429	\$ 11,170
Receipts:		
1510 Interest	10	8
5690 Employee Contributions	50,000	30,897
Total Receipts	50,010	30,905
Total Available Resources	60,439	42,075
Disbursements:		
2900 Employee Benefits	60,439	25,624
2900 Other	-	176
Total Disbursements	60,439	25,800
FUND BALANCE, End of Year	\$ -	\$ 16,275

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

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original)	Budget (Amended)	Actual
FUND BALANCE, Beginning of Year	\$ 12,052	\$ 12,052	\$ 15,762
Receipts:			
1510 Interest	30	30	81
1610 Lunchroom Sales	20,000	20,000	2,286
1920 Other Contributions & Donations	-	-	11,800
1990 Other Local Revenue	-	-	72
3150 State Reimbursement	2,000	2,000	1,087
4210 Federal Reimbursement	230,000	280,000	295,675
Total Receipts	<u>252,030</u>	<u>302,030</u>	<u>311,001</u>
Total Available Resources	<u>264,082</u>	<u>314,082</u>	<u>326,763</u>
Disbursements:			
3100 Salaries	130,000	155,000	114,389
3100 Employee Benefits	24,000	29,000	32,648
3100 Purchased Services	1,000	1,000	71
3100 Supplies & Materials	10,000	10,000	15,716
3100 Food	60,000	80,000	100,326
3100 Capital Outlay	39,082	39,082	17,687
3100 Other	-	-	2,040
Total Disbursements	<u>264,082</u>	<u>314,082</u>	<u>282,877</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,886</u>

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

MORRILL PUBLIC SCHOOL
MORRILL, NEBRASKA

EXHIBIT I

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 55,211	\$ 83,899
Receipts:		
1510 Interest	200	84
1710 Activity Fund Receipts	190,000	137,892
Total Receipts	<u>190,200</u>	<u>137,976</u>
Total Available Resources	<u>245,411</u>	<u>221,875</u>
Disbursements:		
2900 Activity Fund Expenses	245,411	162,137
Total Disbursements	<u>245,411</u>	<u>162,137</u>
Other Financing Sources (Uses)		
5200 Transfers In - General Fund Support	-	14,951
Total Financing Sources (Uses)	<u>-</u>	<u>14,951</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 74,689</u>

See Notes to the Required Supplementary Information (RSI) -
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, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 432,524	\$ 435,561
Receipts:		
1510 Interest	-	860
Total Receipts	-	860
Total Available Resources	432,524	436,421
Disbursements:		
2900 Capital Outlay	632,524	90,473
Other Financing Sources:		
5200 Transfers In - General Fund Support	200,000	-
8000 Transfers Out - Transfer to General Fund	-	(110,000)
Total Other Financing Sources (Uses)	200,000	(110,000)
FUND BALANCE, End of Year	\$ -	\$ 235,948

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, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 186,928	\$ 220,019
Receipts:		
Local Sources:		
1100 Property Taxes	202,488	193,756
1115 Carline Taxes	1,500	1,933
1510 Interest	2,400	503
	<u>206,388</u>	<u>196,192</u>
State Sources:		
3130 Homestead	-	3,612
3131 Property Tax Credit	-	11,333
3132 Personal Property Tax Credit	-	383
3134 Personal Property Tax Credit - Railroads & Public Service	-	169
3180 Pro-Rate Motor Vehicle	500	634
	<u>500</u>	<u>16,131</u>
Total Receipts	<u>206,888</u>	<u>212,323</u>
Total Available Resources	<u>393,816</u>	<u>432,342</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(318,816)	(124,000)
5000 Debt Service Interest	(75,000)	(13,927)
5000 Other Expenses	-	(1,100)
Total Other Financing Sources (Uses)	<u>(393,816)</u>	<u>(139,027)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 293,315</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, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 243,995	\$ 249,229
Receipts:		
Local Sources:		
1100 Property Taxes	233,640	223,423
1115 Carline Taxes	1,500	2,230
1510 Interest	1,500	422
1920 Other Contributions & Donations	-	10,000
	<u>236,640</u>	<u>236,075</u>
State Sources:		
3130 Homestead	-	4,168
3131 Property Tax Credit	-	13,077
3132 Personal Property Tax Credit	-	442
3134 Personal Property Tax Credit - Railroads & Public Service	-	195
3180 Pro-rate Motor Vehicle	600	732
	<u>600</u>	<u>18,614</u>
Total Receipts	<u>237,240</u>	<u>254,689</u>
Total Available Resources	<u>481,235</u>	<u>503,918</u>
Disbursements:		
2620 Services	-	1,455
4100 Land Acquisition & Improvement	-	1,170
6997 ESSER II - Land & Land Improvements	-	22,214
Total Disbursements	<u>-</u>	<u>24,839</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(481,235)	(192,113)
5000 Debt Service Interest	-	(16,110)
Total Other Financing Sources (Uses)	<u>(481,235)</u>	<u>(208,223)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 270,856</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, 2021

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.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
Instruction:		
Salaries		
Teachers/Professional Staff	\$ 1,125,671	\$ 1,126,700
Substitutes	64,286	40,071
Employee Benefits	535,455	514,342
Purchased Services	76,731	71,085
Supplies and Materials	36,872	52,804
Textbooks	21,874	94,031
Capital Outlay	62,878	52,204
Other	660	5,944
	<u>1,924,427</u>	<u>1,957,181</u>
Instruction - Flex Spending:		
Salaries		
Teachers/Professional Staff	13,946	32,934
Employee Benefits	2,444	7,445
Supplies and Materials	-	899
	<u>16,390</u>	<u>41,278</u>
Instruction - Limited English Proficiency:		
Salaries		
Teachers/Professional Staff	6,067	70,824
Employee Benefits	6,601	16,096
	<u>12,668</u>	<u>86,920</u>
Instruction - Poverty:		
Salaries		
Teachers/Professional Staff	444,649	385,446
Employee Benefits	156,263	147,471
	<u>600,912</u>	<u>532,917</u>
Instruction - Early Childhood Educational Programs:		
Salaries		
Teachers/Professional Staff	176,894	253,665
Instructional Aides and Assistants	223,026	102,415
Employee Benefits	131,527	70,797
Purchased Services	3,231	3,734
Supplies and Materials	21,415	14,124
Capital Outlay	10,070	5,729
Other	50	100
	<u>566,213</u>	<u>450,564</u>
Total Instruction	<u>3,120,610</u>	<u>3,068,860</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
Special Education:		
Salaries		
Teachers/Professional Staff	\$ 124,291	\$ 102,774
Non-Instructional	-	1,959
Instructional Aides and Assistants	165,835	126,474
Employee Benefits	91,322	68,125
Purchased Services	188,783	184,219
Supplies and Materials	15,043	14,314
Other	-	61
	<u>585,274</u>	<u>497,926</u>
Support Services - Students:		
Salaries		
Teachers/Professional Staff	96,886	160,977
Non-Instructional	110,440	48,135
Instructional Aides and Assistants	16,320	10,342
Professional Non-Certificated	63,375	152,855
Employee Benefits	78,274	103,034
Purchased Services	55,621	48,803
Supplies and Materials	8,273	21,558
Capital Outlay	9,029	20,962
Other	8,604	4,952
	<u>446,822</u>	<u>571,618</u>
Support Services - Instruction:		
Salaries		
Teachers/Professional Staff	41,300	40,179
Instructional Aides and Assistants	20,373	21,734
Technical Staff	23,450	20,085
Employee Benefits	24,498	24,238
Purchased Services	75,776	73,862
Supplies and Materials	8,319	5,728
Capital Outlay	12,162	2,794
Other	750	4,500
	<u>206,628</u>	<u>193,120</u>
General Administration - Board of Education:		
Purchased Services	13,761	23,942
Accounting and Auditing Services	-	13,750
Liability Insurance	77,117	55,947
Supplies and Materials	39	17
Other	9,686	11,611
	<u>100,603</u>	<u>105,267</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
General Administration - Executive Administration Services:		
Salaries		
Administrative Staff	\$ 130,667	\$ 125,833
Non-Instructional	36,564	30,870
Employee Benefits	53,770	49,805
Purchased Services	1,717	1,222
Supplies and Materials	145	-
Other	1,456	517
	<u>224,319</u>	<u>208,247</u>
District Legal Services:		
Contracted Legal Services	<u>2,426</u>	<u>9,384</u>
Office of Principal:		
Salaries		
Teachers/Professional Staff	215,067	192,602
Non-Instructional	69,908	87,612
Employee Benefits	66,980	69,229
Purchased Services	2,092	915
Supplies and Materials	1,586	2,113
Other	1,218	985
	<u>356,851</u>	<u>353,456</u>
Central Services:		
Salaries		
Professional Non-Certificated	76,761	78,202
Employee Benefits	14,951	16,637
Purchased Services	7,534	8,021
Accounting and Auditing Services	13,793	-
Supplies and Materials	6,173	13,596
Capital Outlay	7,700	1,355
Other	867	1,215
	<u>127,779</u>	<u>119,026</u>
Operation & Maintenance of Plant:		
Salaries		
Non-Instructional	179,955	154,432
Employee Benefits	58,622	55,373
Purchased Services	15,703	6,004
Supplies and Materials	207,897	193,390
Capital Outlay	9,365	16,930
	<u>471,542</u>	<u>426,129</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>2021</u>	<u>2020</u>
Student Transportation:		
Salaries		
Instructional Aides and Assistants	\$ 5,755	\$ 21,707
Non-Instructional	113,152	81,215
Employee Benefits	20,778	19,541
Purchased Services	-	14,622
Supplies and Materials	37,690	23,942
Capital Outlay	8,939	3,035
Other	9,449	474
	<u>195,763</u>	<u>164,536</u>
Support Services - Other:		
Early Retirement	-	7,500
Employee Benefits	-	574
	<u>-</u>	<u>8,074</u>
Community Services Operations:		
Supplies and Materials	<u>3,173</u>	<u>3,938</u>
Federal Programs:		
Title I	219,608	167,508
Title II, Part A	194	17,488
IDEA Enrollment	63,208	88,622
Federal Vocational & Applied Technology (Carl Perkins)	-	1,389
Title IV, Part A	-	21,357
REAP	-	33,224
ESSER I	426,341	92,529
	<u>709,351</u>	<u>422,117</u>
Transfers:		
Activities Fund	14,951	17,132
Depreciation Fund	-	305,000
	<u>14,951</u>	<u>322,132</u>
Total Operational Cash Disbursements	<u>\$ 6,566,092</u>	<u>\$ 6,473,830</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Education			
Passed through the Nebraska Department of Education			
Title I	84.010	079-0011-00	219,608
Title IIA Improving Teacher Quality	84.367	079-0011-00	194
Special Education Cluster (IDEA):			
Special Education - Grants to States IDEA, Part B	84.027	079-0011-00	<u>63,208</u>
Total Special Education Cluster (IDEA)			<u>63,208</u>
*Elementary and Secondary School Emergency Relief (ESSER II)	84.425D	079-0011-00	22,215
*ARP Elementary and Secondary School Emergency Relief (ESSER III)	84.425U	079-0011-00	<u>426,341</u>
Total Elementary and Secondary School Emergency Relief			<u>448,555</u>
Total U.S. Department of Education			<u>731,565</u>
U.S. Department of Agriculture			
Passed through the Nebraska Department of Education			
Child and Adult Care Food Program	10.558	079-0011-00	5,548
Child Nutrition Cluster:			
National School Summer Food Program	10.559	079-0011-00	<u>290,127</u>
Child Nutrition Cluster			<u>290,127</u>
Passed through the Nebraska Department of Health and Human Services			
Child Nutrition Cluster-Non-cash Awards:			
*National School Lunch Program (Federal Food Commodities)	10.555	790011	<u>48,263</u>
Total Child Nutrition Cluster			<u>338,390</u>
Total U.S. Department of Agriculture			<u>343,938</u>
U.S. Department of Health and Human Services			
Passed through the Nebraska Department of Health and Human Services			
Medicaid Cluster:			
Medicaid Administrative Activities	93.778	079-0011-00	<u>9,445</u>
TOTAL			<u>\$ 1,084,948</u>

*Major Program

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT P

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Morrill Public Schools under programs of the federal government for the year ended August 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Morrill Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Morrill Public Schools.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

Morrill Public Schools has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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, 2021, 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 12, 2021. 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) as a basis for designing 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 2021-001, 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Morrill Public Schools' Response to Findings

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

Purpose of this Report

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

Rauner & Associates, P.C.
Sidney, Nebraska

November 12, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited Morrill Public School's (the School District), Morrill, Nebraska, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2021. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

Report on Internal Control Over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

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

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

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

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

Rauner & Associates, P.C.
Sidney, Nebraska

November 12, 2021

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified: _____ Yes _____ X No

Significant deficiency identified: _____ X Yes _____ None Reported
to be material weaknesses: _____ _____ None Reported

Noncompliance material to financial statements noted: _____ Yes _____ X No

Federal Awards

Internal control over major programs:

Material weakness identified: _____ Yes _____ X No

Significant deficiency identified: _____ Yes _____ X None Reported
to be material weaknesses: _____ _____ X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.153(a)? _____ Yes _____ X No

Identification of major programs:

- * Elementary and Secondary School Emergency Relief (ESSER II) CFDA 84.425D
- * ARP Elementary and Secondary School Emergency Relief (ESSER III) CFDA 84.425U

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee: _____ Yes _____ X No

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021

Section II – Financial Statement Findings

2021-001: 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.

Section III – Federal Award Findings and Questioned Costs

None

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT R

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2021

Financial Statement Findings for the year ended August 31, 2020:

2020-001: Lack of segregation of duties.

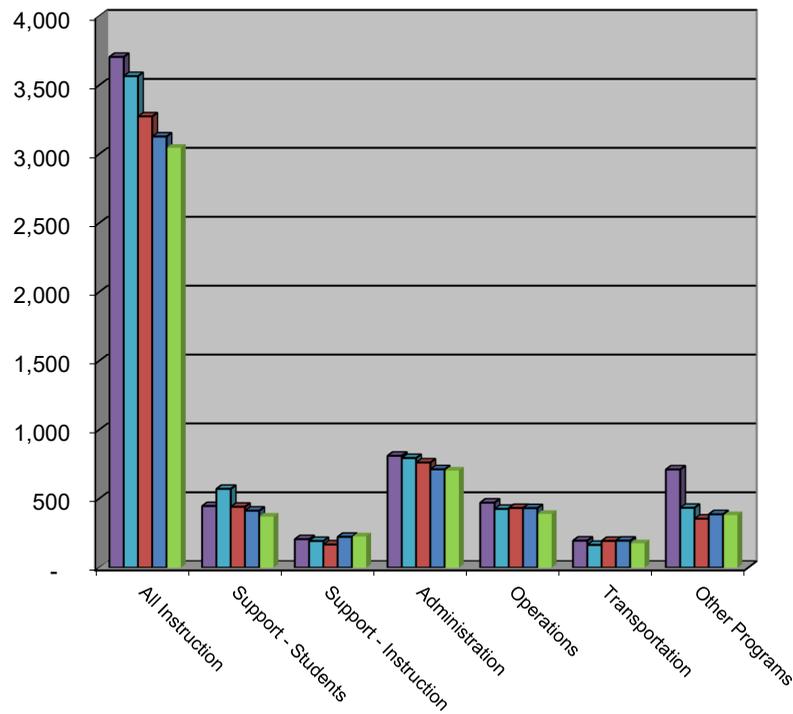
Current Status: The prior year audit finding was repeated in the current year.

Federal Award Findings and Questioned Costs for the year ended August 31, 2020:

There were no findings or questioned costs in the prior year audit.

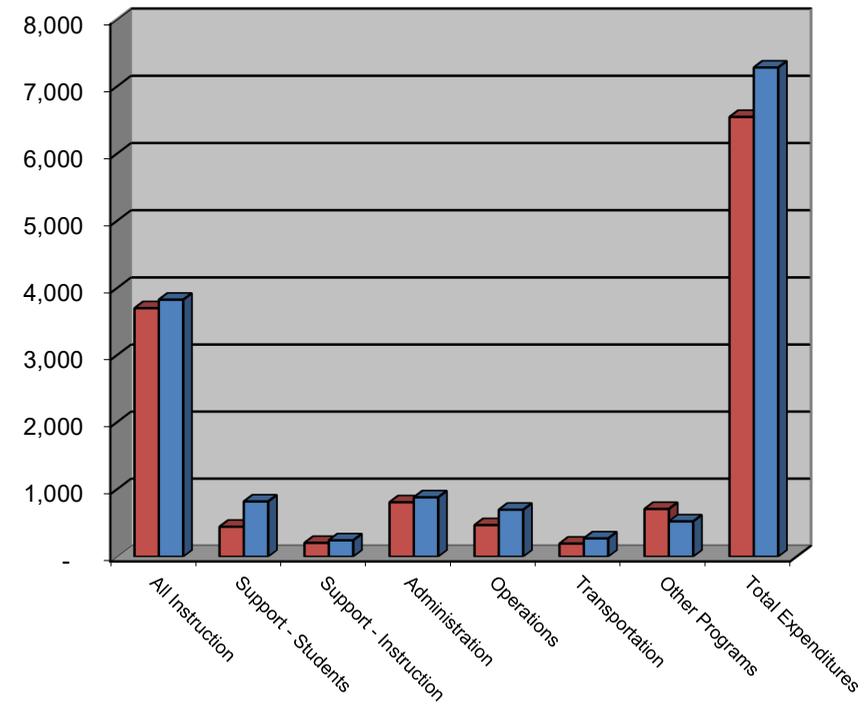
**MORRILL PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES COMPARISON**

■ 2021 Actual ■ 2020 Actual ■ 2019 Actual ■ 2018 Actual ■ 2017 Actual



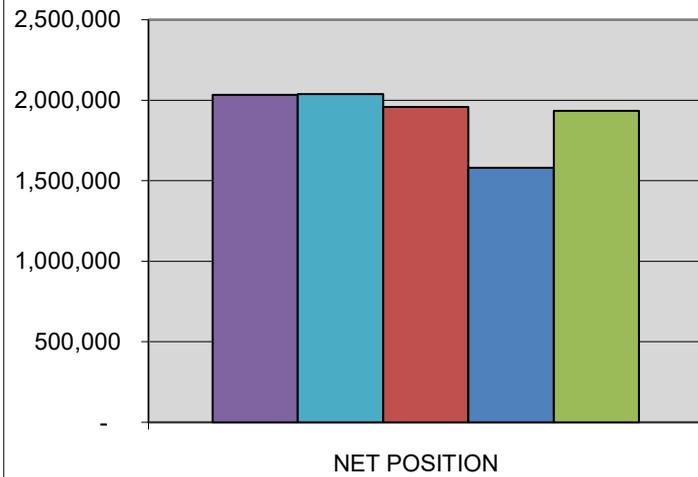
**MORRILL PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES COMPARED TO BUDGET**

■ 2021 Actual ■ 2021 Budget



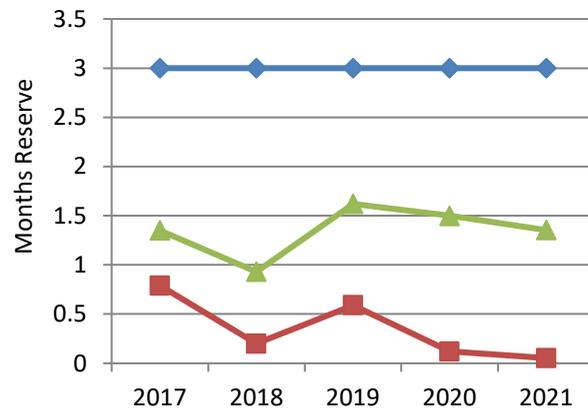
**MORRILL PUBLIC SCHOOLS
CHANGE IN NET POSITION**

■ 2021 ■ 2020 ■ 2019 ■ 2018 ■ 2017



**MORRILL PUBLIC SCHOOLS
AVAILABLE CASH**

◆ Recommended ■ Actual General Fund Only ▲ Actual School Wide



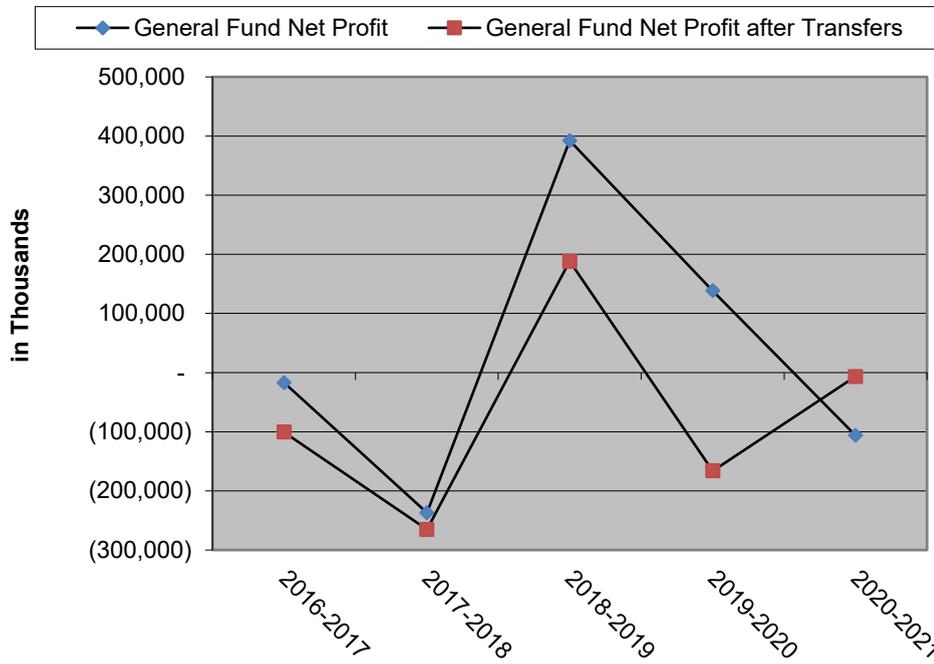
PER PUPIL COSTS (Based on ADM*)

	Morrill	District**	Statewide	Morrill ADM
2008-2009	12,249	11,733	10,023	420
2009-2010	12,408	11,800	10,092	392
2010-2011	12,987	11,521	9,968	389
2011-2012	13,230	12,128	10,709	372
2012-2013	14,489	13,393	11,038	348
2013-2014	15,171	13,605	11,365	341
2014-2015	16,222	14,150	11,619	317
2015-2016	14,452	14,162	11,902	343
2016-2017	14,779	14,793	12,230	352
2017-2018	15,007	15,999	12,614	352
2018-2019	15,658	16,695	13,184	358
2019-2020	17,779	17,240	13,558	346
2020-2021	NA	NA	NA	355

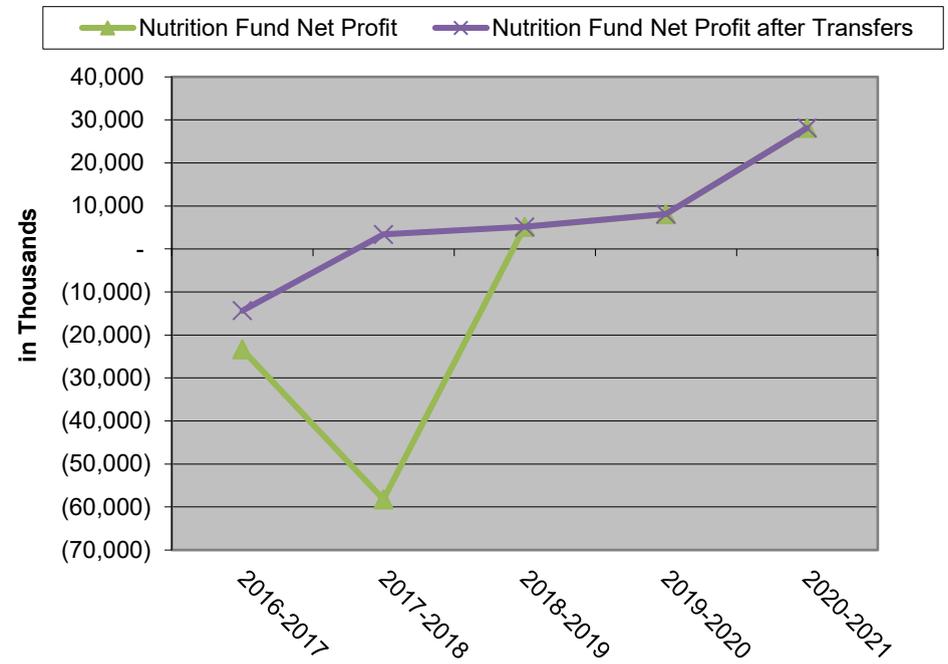
* Provided by Nebraska Department of Education

** District - Chase County, Mitchell, Kimball, Bayard, Morrill, Bridgeport

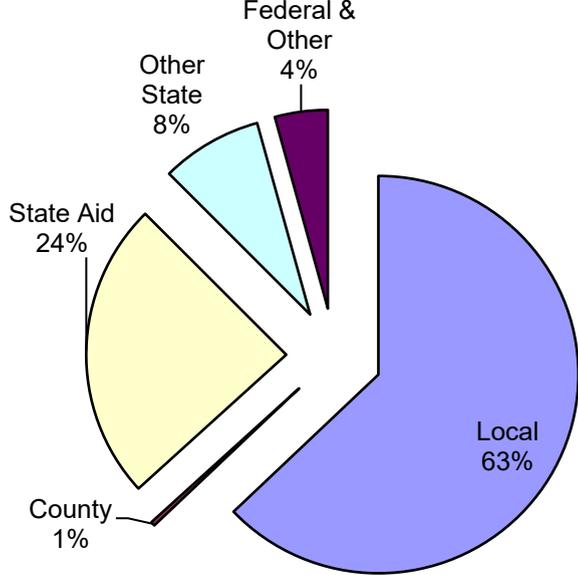
**MORRILL PUBLIC SCHOOLS
GENERAL FUND NET PROFIT FYE 2017-2021**



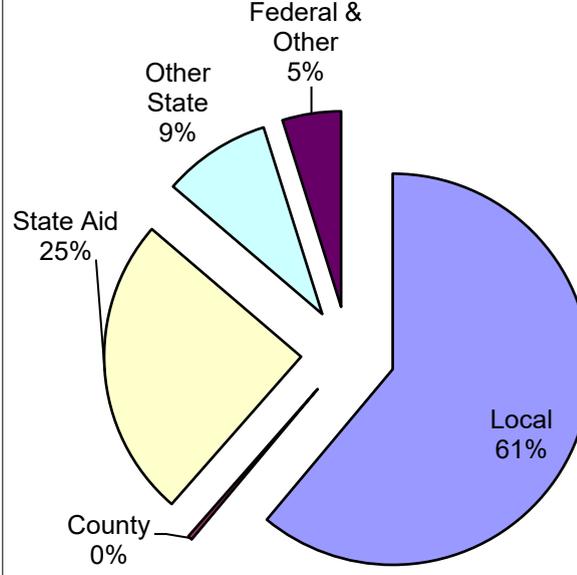
**MORRILL PUBLIC SCHOOLS
NUTRITION FUND NET PROFIT FYE 2017-2021**



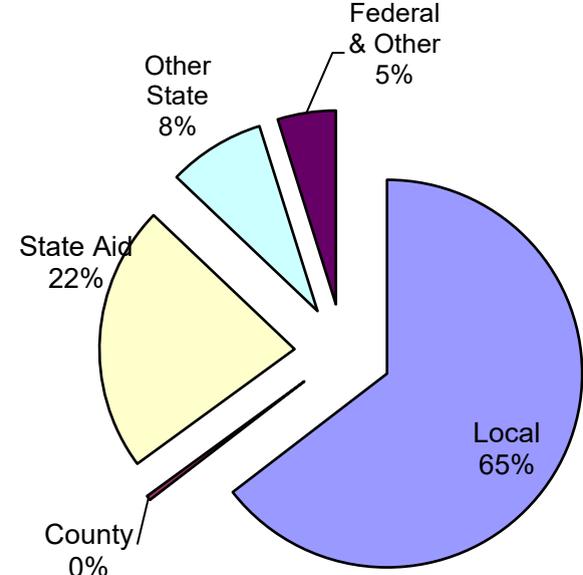
**MORRILL SCHOOLS
FYE 2021 Revenues**



**MORRILL SCHOOLS
FYE 2020 Revenues**



**MORRILL SCHOOLS
FYE 2019 Revenues**





SERVE TO CHANGE LIVES

IN THIS ISSUE

DECEMBER 2021

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GETS & GNTS Zone Training	4
Jackson Hole Lunch Rotary Club	5
Colo Rotary License Plate	6
Upcoming District Events	7

Happy Holidays!

I know this time of year is crazy busy- so I will be brief! Hopefully, you are getting to spend some time with your family and friends this season. I am very much looking forward to having everyone together to celebrate.

Some of your District leaders had a trip last month to DG training and Zone Institute. We came back energized and full of great ideas! Steve has written us a very nice report of his time in beautiful Tucson! That’s just one of the perks of being in the DG line (we are still accepting applications for DG as well if you’re interested!)

If you are a club leader in Colorado- I would very much appreciate you passing along the License Plate petition forms. We have included a hard copy that would be easy to just pass around at your Rotary Club meetings to get physical signatures. Just print them, pass it around and get as many signatures as you can, and then mail them back to our Rotary District to the South for processing. They have made it very easy!

Looking forward to January, there is a great three month period coming up that would be a great time to do some visioning and strategic planning! (Wink, Wink!) If you’re interested in seeing how the District can help, please email me, at shuriescheel@gmail.com .

I hope that you’re all excited to join us in Lander June 9-11th for the District Conference. Registration is open now- register at rotary5440.org. We have some very exciting activities, speakers, and service projects that we are preparing for you. We are excited to see you there!

Especially at this time of year, I like to take some time to reflect back on the year we’re finishing. I am so very grateful to have been given this opportunity. Serving Rotary as DG is such an honor. Being able to visit your clubs and see the work that you are doing all over our District is a humbling experience. You are doing so much to make this world a better place- in big ways and small. The combined footprint of Rotary is huge! I am so grateful for you and all that you do for this great organization! I hope you enjoy your celebrations with family and friends, and I wish you a very Happy New Year!

Shurie

Shurie Scheel, District Governor 2021-2022
Rotary District 5440
Email: shuriescheel@gmail.com
Thermopolis Rotary Club



The Scheel family: L to R, Kaden, Alayna, Shurie, Phillip

Polio Eradication Update - November 19, 2021

Dear Polio Eradication Warriors,

Two new Wild Polio cases reported this week.

I'm sorry to report that after more than ten months, Afghanistan has confirmed two new Wild Polio Type 1 cases. The two affected children are ages 10 months (female) and 25 months (male) and had an onset of paralysis on October 29 and October 20 in the Kunduz Province.

While this is disappointing, it is not totally unexpected due to the suspension of house to house vaccinations in Kunduz since 2019 - until they were restated last week. Additional vaccinations rounds will be initiated in the Kunduz area soon.

What is that Polio Picture? - Polio vaccinations continue in Afghanistan

Last week, Afghanistan completed a four day, country-wide Polio Vaccination Campaign targeting ten million children including 3.3 million who were missed since 2019 by the house to house vaccination ban.

A Win Against Polio is a Win For Global Health!

2021 Circulating Vaccine Derived Polio Case Total - 453 Afghanistan - 43 (308 in 2020), Angola - 0 (3 in 2020), Benin - 2 (3 in 2020), Burkina Faso - 1 (65 in 2020), Cameroon - 1 (7 in 2020), CAR - 0 (4 in 2020), Chad - 0 (99 in 2020), Congo - 2 (2 in 2020), Cote d' Ivoire - 0 (63 in 2020), DRC - 11 (81 in 2020), Ethiopia - 9 (36 in 2020), Ghana - 0 (11 in 2020), Guinea - 6 (44 in 2020), Guinea Bissau - 3 (0 on 2020), Liberia - 3 (0 in 2020), Madagascar - 10 (2 in 2020), Mali - 0 (52 in 2020), Malaysia - 0 (1 in 2020), Niger - 5 (10 in 2020), Nigeria - 280 (8 in 2020), Pakistan - 8 (135 in 2020), Philippines - 0 (1 in 2020), Senegal - 16 (0 in 2020), Sierra Leone - 5 (10 in 2020), Somalia - 1 (14 in 2020), South Sudan - 9 (50 in 2020), Sudan - 0 (58 in 2020), Tajikistan - 32 (1 in 2020), Togo - 0 (9 in 2020), Ukraine - 1 (0 in 2020), and Yemen - 3 (33 in 2020).

New This Week - Afghanistan - 2 Wild Polio Type 1 cases, Nigeria - 6 cVDPV2 Cases and 26 cVDPV2 Samples.

A total of 1,109 Vaccine Derived Polio cases were reported in 26 countries in 2020.

Quote of the Day

"In the past, jobs were about muscles. Now they are about brains. But in the future they will be about the heart."

Minouche Shafik, Director of the London School of Economics

The Final Two Polio Endemic Countries:

Pakistan No new Wild Polio cases reported this week. One Wild Polio case reported in 2021. The most recent case had an onset of paralysis on 1/27/21. Pakistan reported 84 Wild Polio cases in 2020. No WPV1 or cVDPV2 Positive Environmental Samples were reported this week in Pakistan.

Afghanistan Two new Wild Polio cases reported this week. Three Wild Polio cases reported in 2021. The most recent case had an onset of paralysis on 11/29/21. Afghanistan reported 56 Wild Polio cases in 2020. No WPV1 or cVDPV2-Positive Environmental Samples were reported this week in Afghanistan.

Our Goal is Global Polio Eradication!!

Terry Ziegler, Endowment/Major Gifts Adviser Rotary Region 36



Morrill (NE) Rotary Club Project

By **Tricia Strauch**

Hello everyone-

I wanted to share our project with you and what our grant money is going to. We are excited about it - and this is the article that will hopefully be in the paper soon. Joe Sherwood suggested that maybe it could be included in the newsletter.

The Morrill Rotary Club, partnering with Rotary District 5440 presented to Morrill Public Schools, Wednesday, November 17, 2021, a check for \$10,000 for the new well drilled at the site of the school's new Agriculture Education Complex in Morrill. The club was able to leverage \$5000 from District 5440 because each of the 17 members in the club donate \$100 annually to the Rotary International Foundation and the Morrill Club matched the \$5000 from the Rotary District.



From left to right: Ryan Stec - the Ag Property Manager for Morrill Schools; Steve Lutz - long time Rotarian whose daughter, Megan, designed the graphics for the banner; Joe Sherwood - Morrill Rotarian and Superintendent of Morrill Schools; Tricia Strauch - Morrill Rotary Club President and Rotary District Grant writer

Rotary International is dedicated to causes that build international relationships, improve lives, and create a better world. These causes are promoting peace, fighting disease, providing clean water, sanitation and hygiene, saving mothers and children, supporting education, growing local economies, and protecting the environment. The Morrill Rotary club, founded in 1936, supports global efforts through its commitment to Rotary International Foundation giving and has participated in giving local funds to support many specific International projects over several decades.

The Morrill Club, however, is particularly committed to making an impact locally as well. This clean water project really addresses three of the Rotary causes: 1) clean water, 2) supporting education, and 3) growing local economies. The Morrill Schools Agriculture Education complex will provide hands-on career and technical education to students from both Morrill Public Schools and Mitchell Public Schools, as the two schools have a joint FFA Chapter. This hands-on career and technical education relates to the primary industry of our local economy and should positively impact our Ag-based workforce for decades to come.

The Rotary Club of Morrill is a small club, but mighty in it's impact. Superintendent Sherwood says, "The Club has been very supportive of the school for many years, with various projects. But on this project, not only has the Club sponsored the well with a \$10,000 donation, Janine Schmidt, the Village Clerk is a member of our club and the Village sold the 10-acre, Brown's Field to the school for \$0.00. Also Janine brought to my attention a \$50,000 Greater Good grant sponsored by the Panhandle Partnership, which I applied for and will find out if we are awarded in April of 2022. Kevin Kelley, CEO of Kelley Bean, is a graduate of Morrill Public Schools and is a long time member of the Morrill Club. Kelley Bean committed \$25,000 to this project. Matt Harris, President of Morrill's Platte Valley Bank, is also a member of the Morrill Rotary Club and with Matt's help, Platte Valley Bank committed \$100,000 to this project. Through Platte Valley Bank, I was given information about another local foundation, and I applied for a large grant from that foundation as well; the award notifications from that foundation should be forthcoming. One can easily see that the Rotary Club of Morrill, it's members and the businesses and organizations they represent have had a major impact on this project, which should serve the school students and the region for years to come."

"Luikens Well Service drilled the well for us on Tuesday, November 16, 2021", said Superintendent Sherwood. "Russell's Excavation and Construction is our general contractor on this project, and they poured the footings; Independent Plumbing has completed the rough in for below grade sewer; Strauch Electric has completed the rough in for the below grade electrical work. Weather permitting, the flatwork will be poured on Friday, November 19, 2021 and then we will wait to make progress on the building till the steel arrives. B&C Steel told me yesterday that the steel is scheduled to arrive on January 21, 2022. If all goes well, the facility should be ready for occupancy in April 2022, if not before."



The Morrill School Board, the administration, the Ag Education teachers and students are filled with gratitude toward Rotary



District 5440, the Rotary Club of Morrill and all of it's club members for the ongoing support for education in Morrill, but also for supporting Rotary causes across the globe.

GETS & GNTS Training in Tucson

By DGN Steve Sehnert, Steamboat Springs RC

Rotarians from 30 Districts in the Big West met in Tucson, Arizona for three days of intensive training for future District Governors. Three separate programs were organized, GETS for Governors Elect, GNTS for Governors Nominee, and a Partner's program. This in-person training was the follow-up to three and a half months of weekly Zoom meetings and on-line assignments using tools in Rotary International's Learning Center and questions prepared by our team of instructors.

We should all be very proud of our District 5440 due to their leadership of this training program headed by PDG Barbara Redder from the Casper-Five Trails club who was the Team Leader for the entire Governor Education Team. Karoline Woodruff, a member of the Greeley Centennial Club and wife of our PDG Chris Woodruff was the leader of the Partner's program and conducted several Zoom meetings before the in-person training. PDG Chris Woodruff (Greeley Centennial) and PDG Chuck Rutenberg (Ft Collins) were also instructors for various topics during this training.



DGE Lee Varra-Nelson and DGN Steve Sehnert received their diplomas at the conclusion of the training. Also, in the photo is PDG Barbara Redder and Vicki Puliz, the RI Director from our Zones 26 & 27 which includes the entire Western US from Colorado through Hawaii and parts of Canada.



Rotary Club of Jackson Hole Lunch

6th Annual Casino Night Raises Over \$243k for Local Student Scholarships

Overwhelming Community Support for this Year's Hybrid Event at The Wort Hotel



The Wort Hotel and JH Rotary Lunch Club Foundation celebrated an in-person and virtual hybrid Casino Night on November 6 in the Silver Dollar Bar with our generous community's help.

Rotary President Jim Waldrop and President/General Manager of The Wort Hotel welcomed guests to Casino Night. Waldrop spoke of the gratitude for our valley's generosity towards scholarship programs like Rotary's and how support from programs like this encourages students to dream big and achieve their goals.

Bill Baxter, the owner of The Wort Hotel, Mr. Waldrop, and everyone at The Wort Hotel, continues to make Casino Night a cannot miss event in Jackson's social calendar. In the last five years, their efforts have raised over a million dollars for student scholarships that benefit a diverse array of students who have shown merit through academics, work ethic, drive, and future goals.

This year's hybrid event meant limited in-person tickets were sold; however, folks could join online and pick up a prime rib dinner to enjoy during the festivities. While the traditional gambling elements such as blackjack and roulette tables were not present due to COVID, attendees enjoyed incredible entertainment from the Jackson 6 jazz band.

Hosts Jeff Ward, Erin Weissman and Jim Waldrop, kept the enthusiasm for silent auction items and donations going throughout the night. An original Amy Ringholz painting, custom J.W. Bennett hat and rounds of golf were among the fantastic auction items generously donated by sponsors. After all the chips were counted, Casino Night raised \$243,863 for student scholarships.

Casino Night would not be possible without our generous sponsors who step up to support local students year after year.



"We are beyond grateful for a community that, every year, knows the value of supporting our hardworking students through scholarship opportunities," says Rotary President Jim Waldrop. "Everyone at Rotary and The Wort Hotel works diligently to make this event happen, and we thank everyone who supported us and our generous, amazing sponsors for encouraging our local students to reach their potential and fulfill their dreams."

About Jackson Hole Rotary Lunch Club

The Rotary Club of Jackson Hole is dedicated to improving education, health, and human services through a variety of projects and programs in Jackson Hole, the surrounding region, and across the globe. The Rotary Foundation of Jackson Hole awards local Teton County students every year with scholarships from monies raised by the annual Casino Night at The Wort Hotel. The Rotary Exchange Student Program provides opportunities for Jackson students to learn about different cultures by sending local students abroad, and welcoming students from around the world.

As part of Rotary International, Jackson Hole Rotarians support humanitarian service and help to build goodwill and peace in the world. There are 1.2 million Rotary members in 34,000 Rotary clubs in more than 200 countries and geographical areas. Rotary clubs have been serving communities worldwide for more than a century. Rotary clubs around the world, initiate projects that address critical issues such as conflict resolution, hunger, poverty, disease, and illiteracy.

Colorado Rotary License Plate Project

Dear Rotarian,

Please join the effort to obtain a Colorado Rotary License plate! We want to expand the awareness of Rotary across the state of Colorado. Your signature on the digital petition (click on the blue link) will allow this prototype to be approved by our legislature in January or February.



Please click on the blue link below to sign the digital petition!

THEN....share the link with every registered Colorado voter who is over 18 that you know. We want to gather 3,000 signatures!

The example, above, is the license plate we are requesting to receive approval.

[Link to Colorado Rotary License Plate Request](#)

Upcoming District Events

Kick that virus!



District 5440 is using Zoom for our video conference meetings. Some clubs are now meeting in person and some are having hybrid meetings, in person and virtual. There is a list of clubs that are doing virtual meetings on the [District website](#). If your club is not listed and wish to be listed, you can email Kellie at rotary5440@yahoo.com.

- [High Country President Elect Training Seminar - PETS](#)

The Westin Westminster

March 4 , 2022 - March 6, 2022

- [Rotary District 5440 - District Conference 2022](#)

June 9, 2022, 5:00 PM - June 11, 2022, 9:00 PM

- [Rotary District 5440 - District Conference 2023](#)

June 8, 2023, 5:00 PM - June 10, 2023, 9:00 PM



Service Above Self

<https://rotary5440.org/>

District Governor—Shurie Scheel





AG Complex Business Plan

Joe Sherwood | Morrill Public Schools

Project Description

Morrill Schools plans to develop hands-on learning for our Agriculture Education students by taking the instruction out of the high school building and extending it to a 13.4 acre complex allowing for rich experiences in animal and crop management, horticulture, tree farm, orchard and greenhouse management, and various Ag Business ventures.

Project Scope

- Build a 4800 sq' Agriculture Education building on the Brown's Field property
- This project facilitates hands-on learning for the Morrill/Mitchell Ag-Ed students and a mutual complex for the joint FFA Chapter
- The vacated classroom at Morrill's high school facilitates the development of a medical lab classroom for the CNA training program
- Stakeholders: Morrill/Mitchell Ag-Ed students & FFA Chapter Members, additionally the regional Ag-Businesses will benefit from this project as we will be able to better prepare students for the regional workforce
- Garden crop and orchard production and processing will allow us to provide fresh vegetables and eventually fruit to our school breakfast, lunch and snack program

Overall Project Objectives

- Develop the 10 acre Brown's Field property for pasture and garden spaces, site preparation, well drilling, septic and drain field, and building construction
- Develop the 3.4 acre Hamilton property for overflow athletic complex parking, tree farm and orchard development
- Our plan is to have this completed by mid spring 2022
- Estimated initial cost should not exceed \$700,000
- The cost of the project will not increase the tax levy, we will not be requesting a bond issue
- We will develop a capital campaign with donor recognition

Animal Science

- Adequate and safe space to house livestock short-term
 - Handling activities and grooming space
 - Health and veterinary labs with real animals
 - Nutrition labs with real animals
- Adequate and safe space to house livestock long-term
 - Allows for tending to animals at facility for students without home access
 - Allows for ag ed department to explore starting a small flock or herd
- Flexibility to set up different livestock equipment for demonstrations
- Provides an area for livestock showmen to practice and prepare livestock
 - Wash bays and clipping areas
 - Arena for showmanship practice

Plant Science

- Real-life experience in agriculture and horticulture production, exposing students to various career fields.
- Encourage exploration of educational and career paths, assisting in retention of local youth and talent in the community.
- Provide foundational knowledge and skills needed to prepare youth for positions in our local agriculture industry and ag business fields.
- The ability to demonstrate the use and importance of our local resources.
- Encourage students to have an appreciation of sustainable agriculture and the natural resources required to produce food and agricultural products.

Ag Business

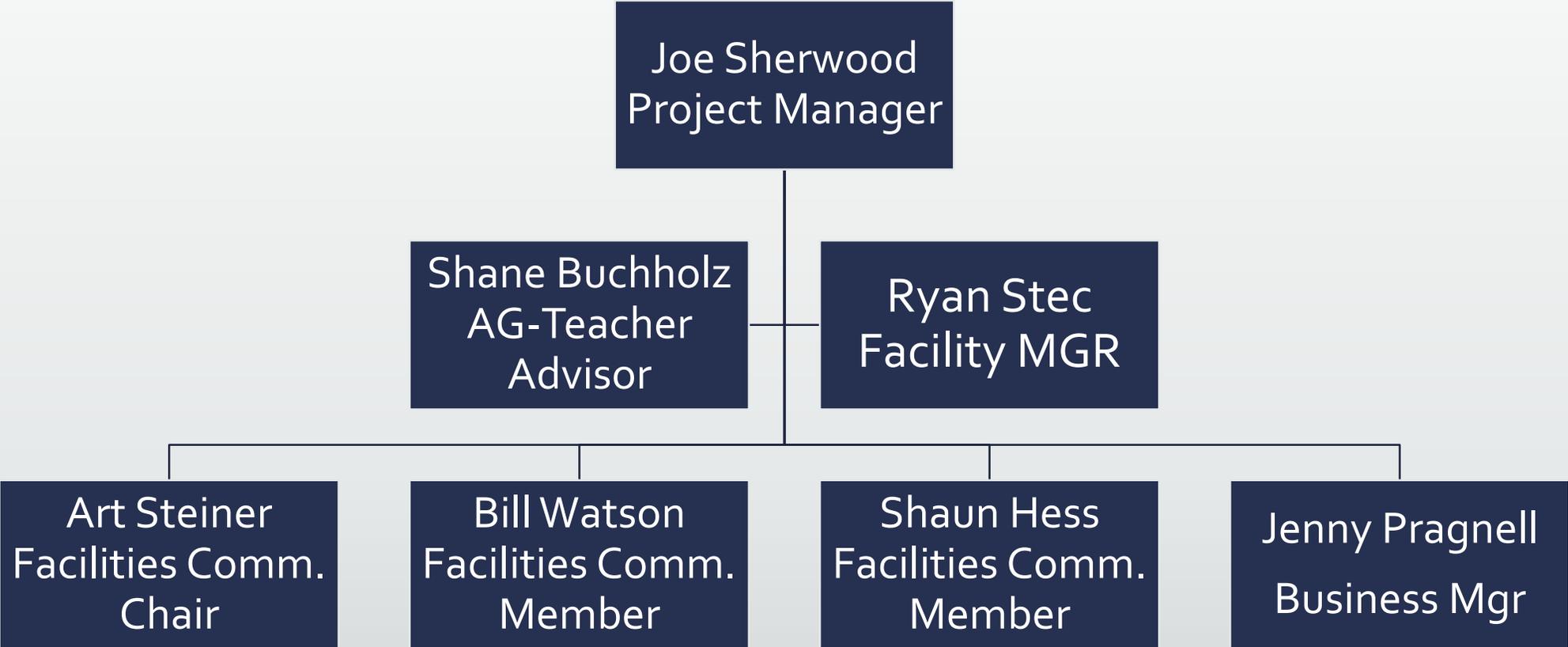
Opportunity for students to have multiple vehicles to start, learn about, and market school-based ag business ventures, such as:

- Crop production, processing and marketing
- Bee Hive management, honey production and marketing
- Tree farm and orchard development, management and marketing
- Ag mechanics - learning the processes and using these skills to serve the needs of the region

Success Factors

- This complex will increase Morrill and Mitchell student participation in Ag Education classes and the number of students participating in the joint FFA Chapter.
- Increased FFA participation and more engaging hands-on learning will increase our number of students earning State FFA Degrees and American Degrees.
- With more effective and engaging educational experiences we will **positively impact the regional agriculture based work force.**
- Ag Education students are effective and engaged students because of the leadership development imbedded in FFA programming.

Project Team Roles and Responsibilities



Project Schedule and Milestones



Capital Campaign Sponsor Levels

\$100,000	(1)	Title Sponsor
\$25,000	(2)	Champions
\$10,000	(8)	Advocates
\$5,000	(12)	Partners
\$2,000	(20)	Supporters
\$500	(30)	Friends

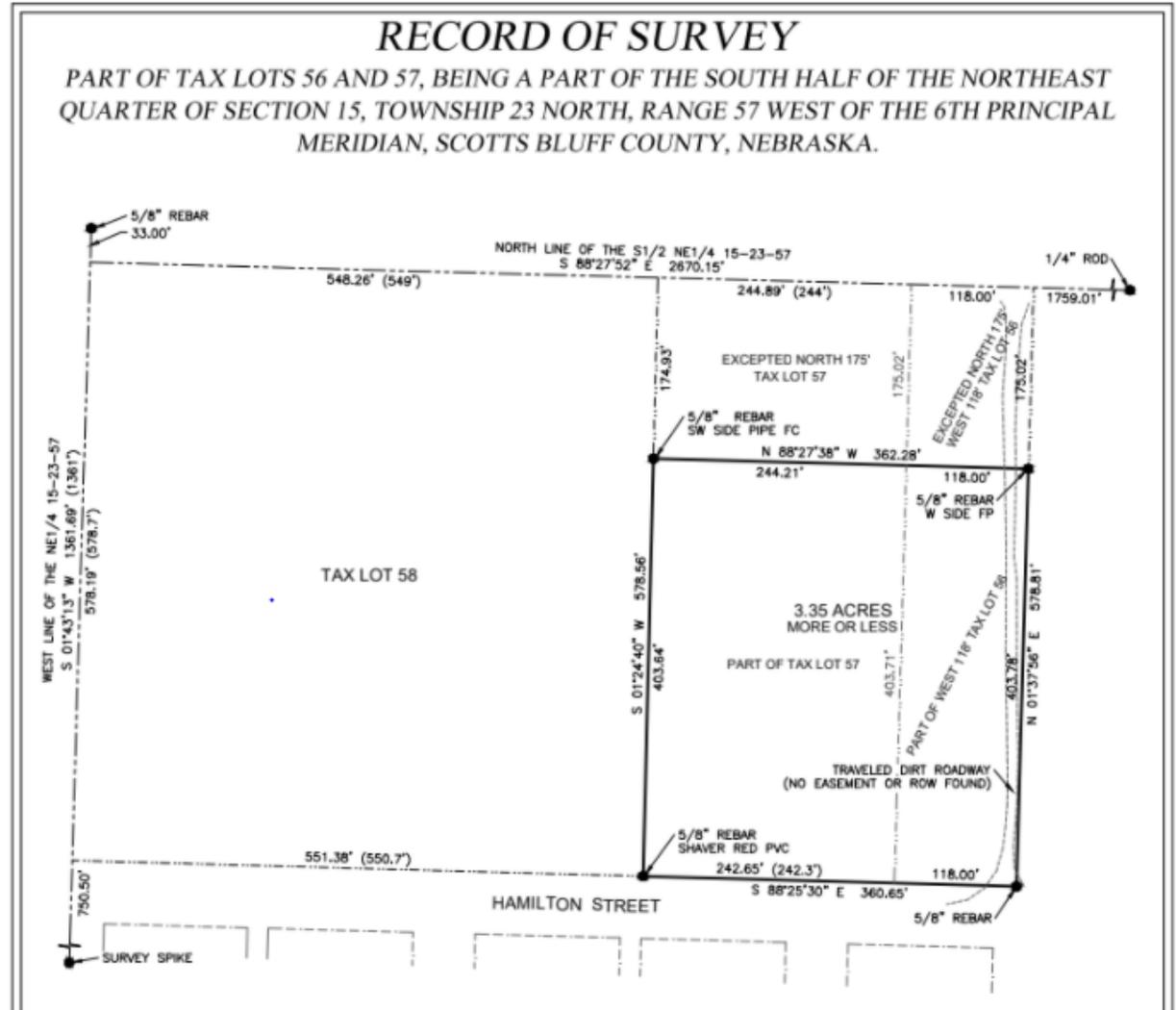
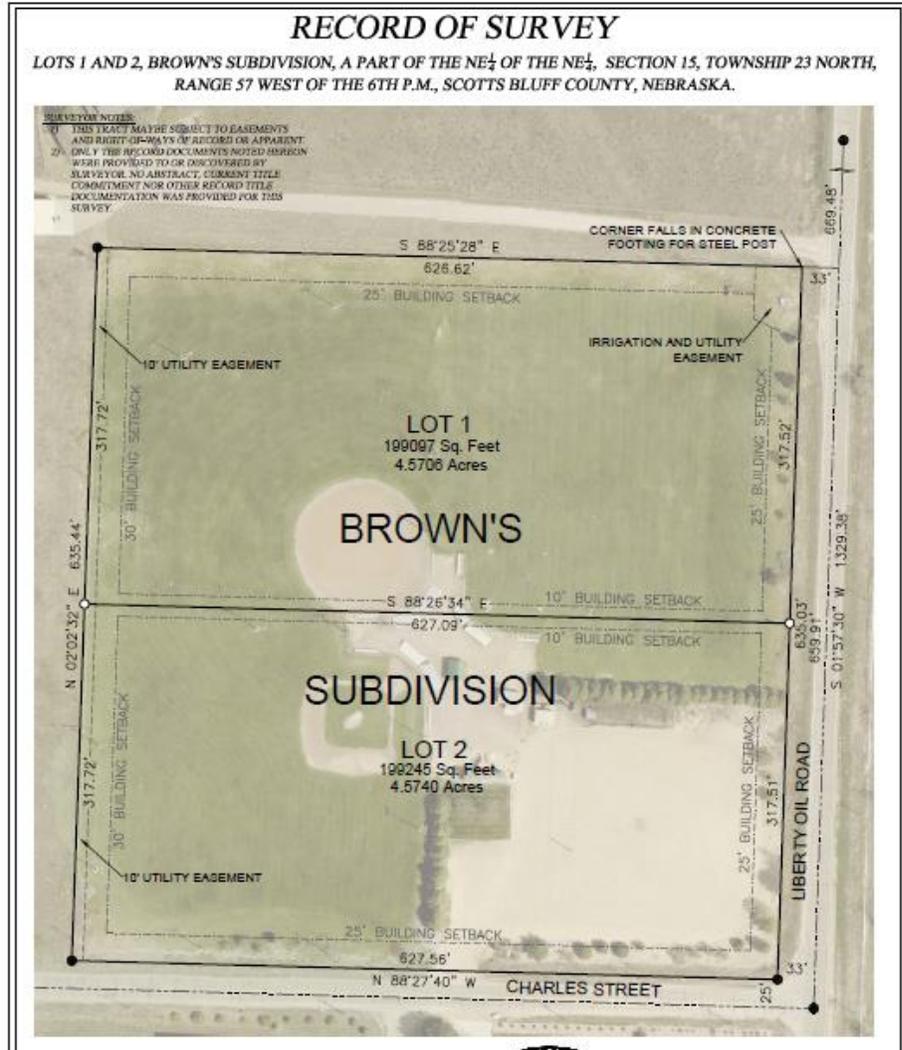
Appendix A

Hamilton Property east of Track Complex

- Trees and house foundation removed
- The south $\frac{1}{3}$ rd of the property will be leveled and gravel hauled in for overflow parking for athletic complex
- The north $\frac{2}{3}$ rd of the property will be used for a tree farm and for a multi-variety fruit tree orchard
- The existing irrigation ditch on the north and west sides of the property can be used for watering the trees



Appendix B Surveys of the two complex properties

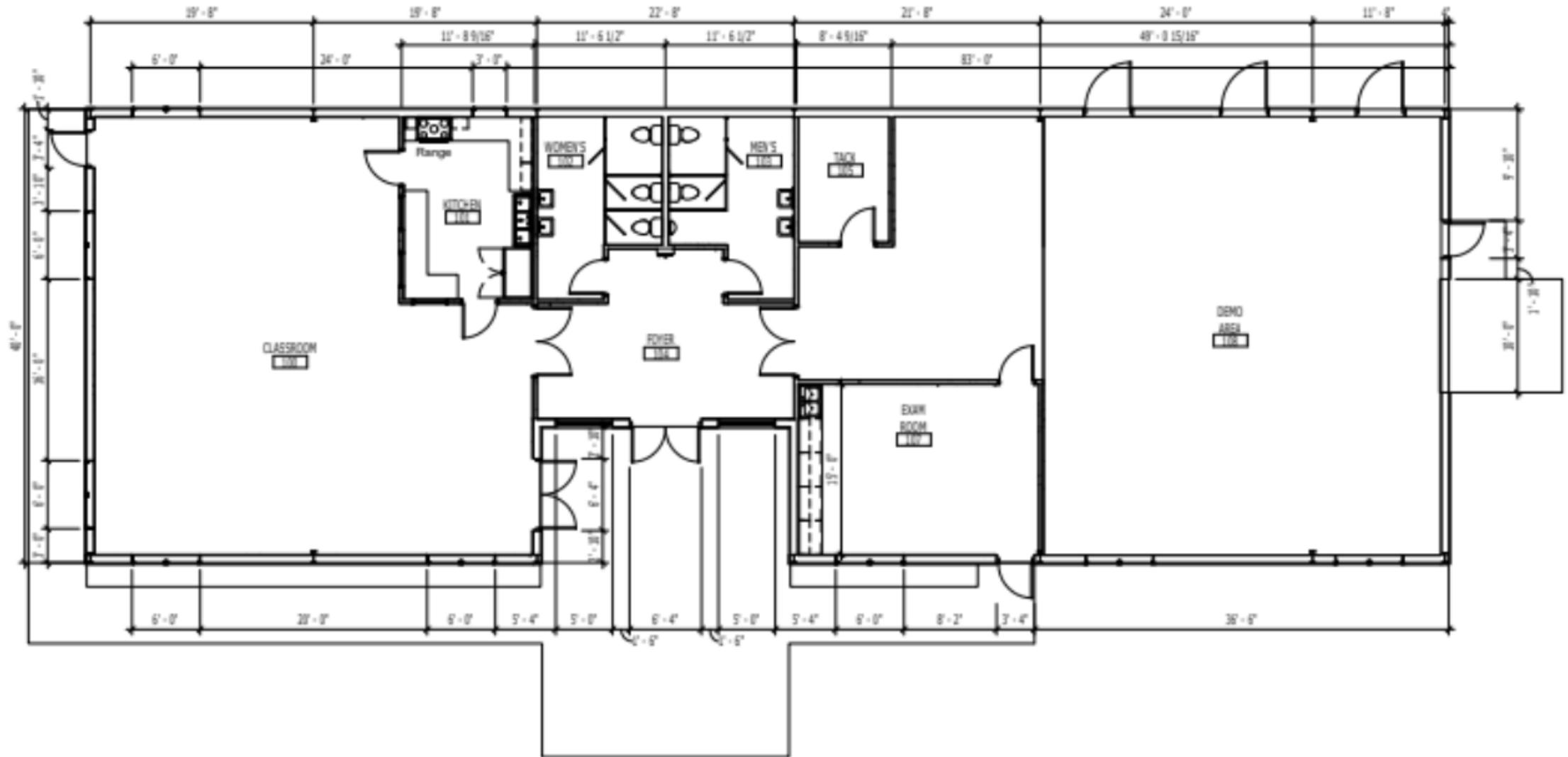


Appendix C

Building Elevation Views Joseph Hewgley & Assoc.



Appendix D Floor Plan



















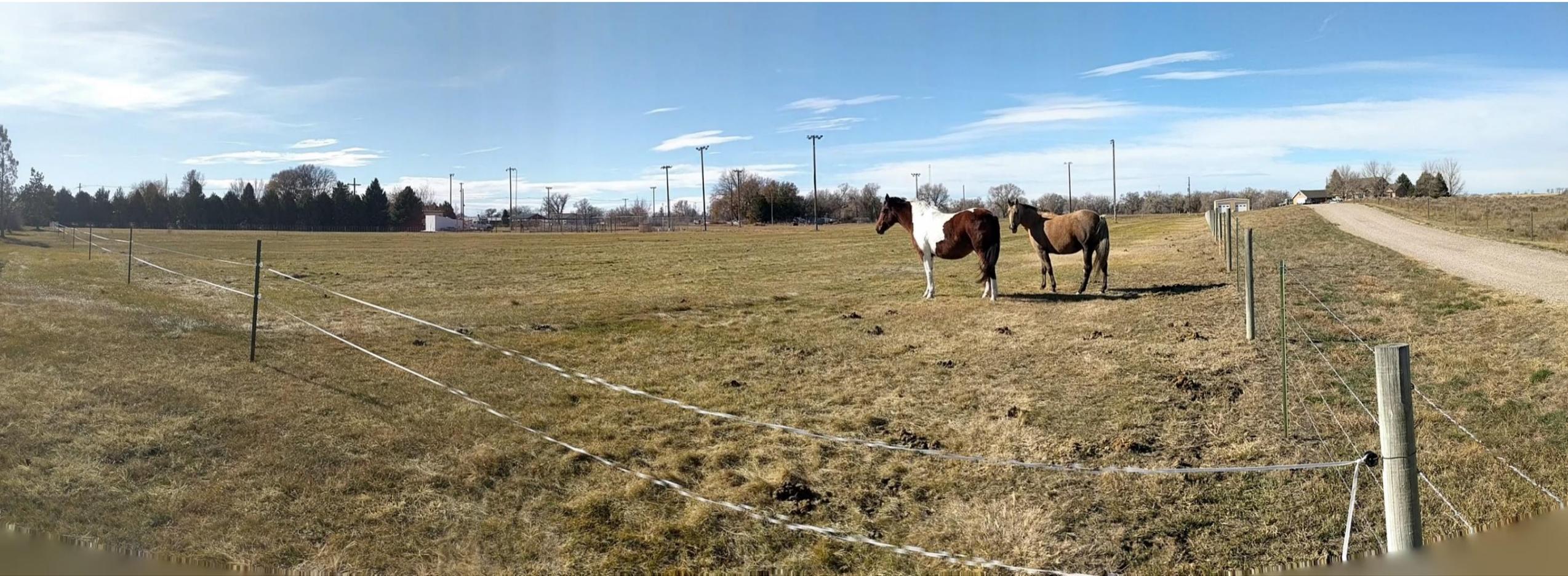




SINCE 1842

PULLING TOGETHER

50 YEARS



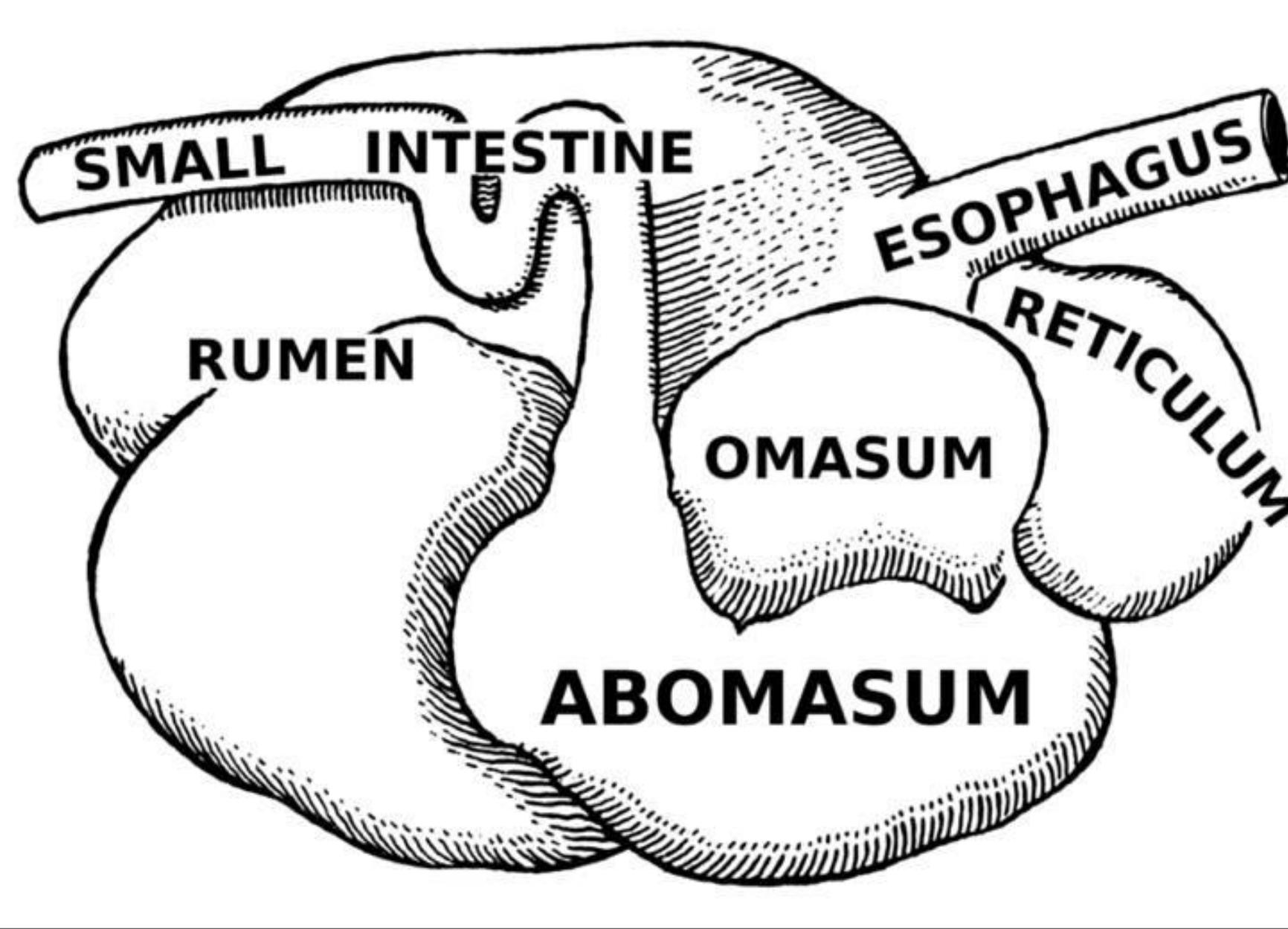












Reminder to tomorrow's animal science class, N95 masks are advised. Not for COVID 19 purposes, mostly because of gag reflexes and stomach juices. [#ruminantdigestion](#)





Today Intro To Ag partnered with Westco to pull some soil samples at the Ag Complex. Thanks to the team for sharing their story and helping students gain applied knowledge in agronomy.



Vet Science wrote and delivered an awesome lesson on inheritance and variation to the Morrill 3rd graders today. They used goats from Ms. [Baliegh Lane](#)'s herd to teach the hands on portion. This was without a doubt the best lesson the Morrill Ag Dept has delivered all year!!!

 American FFA Degree



TEACHER'S CONTRACT

THIS CONTRACT is made by and between the Board of Education of Scotts Bluff County School District 79-0011, a.k.a Morrill Public Schools ("District") and Rudi Palomo ("Teacher").

WITNESSETH: That the Board of Education hereby agrees to employ the Teacher as follows:

- School 2nd Semester begins on or about January 5, 2022 and ends on or about May 19, 2022, subject to Board modification;
- Days of service: 93 contract days, subject to terms of the negotiated agreement; Full time Equivalency (FTE) of 1.0;
- Teacher's salary schedule placement: BA Step 1 - \$17,625 (\$35,250/2), subject to final terms of the negotiated agreement for the applicable contract year between the Board and the bargaining unit representing the certificated employees of the District. The teacher's salary schedule placement and other terms of employment may be set forth on the Annual Supplemental Renewal form to be executed subsequent to this Teacher's Contract.
- Other terms:

FIRST: Salary. The salary of the teacher shall be payable in (7) equal installments. The first installment shall be payable on the 20th day of February, 2022, and remaining installments shall be payable on the 20th day of each month thereafter through August 20, 2022. Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. This contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security, Medicare, and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract. Upon termination of this contract by the Board or the Teacher, the compensation shall be an amount which bears the same ratio to the early salary herein specified as the number of days of service to the date of such termination bears to the number of days of service in the applicable contract year. Any unearned fractional portion of an installment paid, but not earned prior to termination of the contract, shall be refunded by the Teacher.

SECOND: Duties. The Teacher hereby agrees to be governed by the policies of the Board of Education of the District. The duties to be performed by the Teacher shall be subject to assignment by the Superintendent or the Board. Days of service may be adjusted from year to year by the Board. The Teacher further agrees to devote full time during days of school to the Teacher's position and in all respects to diligently and faithfully perform the assigned duties to the best of the Teacher's professional ability. Regular dependable attendance is an essential function of the Teacher's position.

THIRD: Extra-Duty Assignments. In addition to the normal duties traditionally required of certificate employees, the Teacher may be assigned "extra duty" assignments by the District. Such assignment shall be upon such terms and conditions and at such additional rate of compensation as the Teacher and the District may agree upon; provided that the Teacher shall not unreasonably refuse to accept such assignments. Duty assignments which do not require a teaching or administrative certificate are on an at-will basis, shall be subject to removal without cause and shall not be subject to continuation or renewal as part of this Teacher's Contract.

FOURTH: Contract Termination. The contract may be cancelled or terminated subject to required procedures in the event the Teacher violates any of the provisions of this agreement, or performs any act or does anything which is materially harmful to the employer, or which substantially inhibits the Teacher's ability to discharge the duties as set forth herein, including, but not limited to (1) becoming legally disqualified to teach in the State of Nebraska; (2) participation in any fraud; (3) causing any intentional damage to property; (4) engaging in any unlawful act; (5) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties. Non-renewal, suspension or other disciplinary action may be enforced in accordance with applicable law.

FIFTH: Legal Requirements. The Teacher affirms that: (1) the Teacher holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract and any extension of this Contract; (2) the required certificate to perform the assigned duties shall be registered as required by law; it being understood and agreed that this contract is not valid until the required certificate is registered in accordance with law and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate; (3) the Teacher is not under contract with another Board of Education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract; and (4) there shall be no penalty for release or resignation by the Teacher from this Contract; provided no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date. It is understood that this Contract is also subject to provisions of the School Teachers Retirement Act.

SIXTH: Renewal. Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provisions hereof by reference except as stated on such Renewal Agreement. Renewal Agreements must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen calendar days of receipt thereof from the District. Said Renewal agreement shall not be required to be signed by the Teacher prior to March 15. Failure to return the Renewal Agreement or an intent card shall constitute grounds for termination.

The failure to return a signed copy of this contract to the Business Office or the Superintendent of the District on or before 4 p.m. on December 17, 2021 may constitute a rejection by the Teacher of the offer of employment.

Executed

December 12

2021.

Rudi Palomo

Teacher Signature

Executed

2021.

President of Board of Education

Attest:

2021.



Company: Morrill Public Schools
City : Morrill, NE
Bid Name: Gym Digital Display

Products

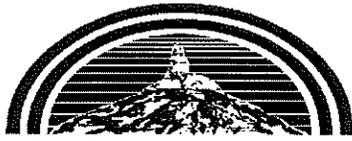
1 - 6.3' x 9.45' Full Color Digital Display Sign	Reg \$33,000.00	\$27,000.00
2 - 6.3' x 9.45' Full Color Digital Display Sign	Reg \$61,000.00	\$45,000.00

Pricing includes: Installation, Education of use, 3yr warranty (Must have a protective cover)

WHITING SIGNS ASKS FOR A 50% DEPOSIT BEFORE BEGINNING DESIGN OR INSTALLATION

Customer Signature _____

Whiting Signs Signature _____



W P C I

The Nation's Premier Comprehensive Drug Program Administrator

1321 Broadway, Scottsbluff, NE 69361 308-632-7411 800-682-5176 FAX 801-469-1984

Scottsbluff
Mr Huck - Assistant Principal

8 hours
sh

10 Panel
Additions

ecstasy use
Benzodiazepine
Oxycodone
Barbiturates

RE: Student Drug Testing

Dear Ms. Stec,

Per your request, here is the pricing you needed for the 5 panel plus Nicotine test kits:

URINE (instant kits with Confirmation) plus Nicotine w/ WPCI Onsite Collection-

Onsite Urine Collection, Kits, Custody and Control Forms, Lab Confirmation as required, and MRO

Mileage	Marijuana	\$47.50 each
Travel Time	Cocaine	\$0.70/mile
	Opoids	\$15.00
	PCP	
	Methamphetamines	

This pricing includes FEDEX specimen shipping and Lab Analysis as required, Medical Review Officer Fee, random pool management and selection along with maintenance of a confidential database.

A couple of key things to consider with our proposal is that we would be helping to limit the district's exposure by: 1) Maintaining the random pool and making selections for the district, 2) Performing MRO services in determining if a non-negative result should be reported as a positive and 3) Having trained WPCI staff collect the specimens.

Thank you for the opportunity to quote Morrill Public Schools. I look forward to answering any questions you may have regarding our services.

Regards,

Crystal Didier
National Account Consultant

crystal@wpci drugfree.com

We had been on the 10 Panel
for a couple years
Scottsbluff, Bering + Most other schools
WPCI test
Use the 5 panel + Nicotine

4:00 Brief Introductions

From Morrill: Joe, Jessica, Shane, Art S., Bill & Shaun

From Mitchell: Kathy, Jeff, Mark, Walker

4:05 Review the interlocal agreement drafted by an attorney, Justin (Perry Law Firm) to address and formalize the collaborative relationship.

Consider: What changes to the proposed agreement are necessary for both parties to agree to present it to the boards for consideration?

The submitted changes by Joe Sherwood to paragraph 4, 8 & 11 were agreeable to all parties.

In paragraph 1 it was determined to add that the renewal of the agreement would be considered each year in August.

Consider: Identify the parties that would participate in the Advisory Committee

The participants agreed to change the title of paragraph 3 from Advisory Committee to Interlocal/Cooperative Agreement Committee and to have the membership on that committee to consist of two board members from each district, both Superintendents, both high school Principals, and both FFA sponsors.

4:45 Any additional questions or inquiries needing attention?

There were no further questions or concerns addressed

5:00 Adjourn Meeting adjourned at 4:55

4:00 Brief Introductions

4:05 Review the interlocal agreement drafted by an attorney, Justin (Perry Law Firm) to address and formalize the collaborative relationship.

Consider: What changes to the proposed agreement are necessary for both parties to agree to present it to the boards for consideration?

Consider: Identify the parties that would participate in the Advisory Committee

Role	Morrill	Mitchell
Advisor	Shane Buchholz	Walker Dobry
Superintendent	Joe Sherwood	Kathy Urbanek
Board Member		
Board Member		
Parent		
Community/Business		

Consider: Pending agreement to the interlocal by the Morrill & Mitchell boards, when would the quarterly transparency reports begin? August – November – February – May

4:45 Any additional questions or inquiries needing attention?

5:00 Adjourn

COOPERATIVE AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into this ____ day of _____, 2021, by and between Scotts Bluff County School District 0031, a/k/a Mitchell Public Schools ("Mitchell PS"), and Scotts Bluff County School District 0011, a/k/a Morrill Public Schools ("Morrill PS"). Each of Mitchell PS and Morrill PS may be referred to herein as a "Party" and may be collectively referred to herein as the "Parties."

WITNESSETH:

WHEREAS, the Parties wish to provide a Local FFA Chapter for their students; and

WHEREAS, the Parties agree that a cooperative arrangement (the "Cooperative") between Mitchell PS and Morrill PS is designed to give the best opportunity for their students.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein, the Parties agree as follows:

1. Duration. This Agreement shall last for one (1) year, unless terminated by either Party upon at least three months' advance written notice to the other Party. There shall be no fine for discontinuation. The Parties may renew this Agreement for successive one-year terms upon approval by each Party.

2. Advisor. The Agricultural Ed teacher from each district, Mitchell PS and Morrill PS, shall serve as the Local FFA Chapter Co-Advisors for the Cooperative. The two advisors will maintain a working relationship based on collaboration and compromise.

3. Advisory Committee. An Advisory Committee consisting of two (2) board members, the Superintendent, from each Party and one (1) parent, and one (1) community/business member shall be formed. The Cooperative Committee shall perform the following functions: Govern financial decisions including revenue and expenditures, _____

4. Finances. Except as provided in Sections 5 and 9 below, each Party shall pay 50% of any actual expenses, fees, and costs relating exclusively to operating the Local FFA Chapter. These are expenses which exceed the Chapter's ability to pay. This does not include equipment or supplies used in the academic operation of the school district. Financial records will be maintained by the Morrill PS business office. Mitchell PS Superintendent will receive quarterly statements/reports regarding the FFA Account and the Morrill PS business office will provide additional financial records or information upon reasonable request by the Mitchell PS Superintendent. Other than the express provisions of this Paragraph and Sections 5 and 9 below, no Party shall be liable to pay any expenses, costs, or fees to the other Party, unless both Parties otherwise agree in writing.

of the FFA
ACCOUNT

5. Concessions/Gate Money. If one of the Parties hosts an FFA event involving the Local FFA Chapter, that Party shall collect and deposit all incoming funds into the joint FFA account.

6. Fund Raisers. All fund raising revenue generated by the FFA Chapter shall be accounted for and deposited in the joint FFA account.

7. Eligibility. The Cooperative shall follow the rules of the Parties relating to student eligibility to participate in the Local FFA Chapter. If the rules of the Parties differ, whichever rule is more stringent shall apply.

8. Awards. One ^{Annual} ceremony/banquet will be held for the Chapter for any FFA awards. This will be held on a rotating basis in each Party's facility or at a neutral site agreed upon by both Parties.

9. Meetings. Meetings shall be held on a rotating (every-other) basis between the two Parties. Co-Advisor's may alter this schedule if in the best interest of a given activity or agenda item.

10. Practices. Practices will be held in each Party's facilities as in the best interest of the members. This will be an equal distribution but may be altered based on participants' home districts, sponsor's district location, or availability to materials needed for practice.

11. Transportation. Each Party shall be responsible for transporting its own students to ^{local, regional} Local FFA Chapter meetings. The Parties shall cooperate to arrange transportation to ^{state,} national, or international FFA conventions, ceremonies, and events. If additional funds not available in the joint FFA account are needed to cover the cost of travel, each Party shall pay a pro rata share of any travel-related expenses based on the number of students from that Party participating as compared to the total number of students from the Parties participating.

12. Amendments. Any amendment to this Agreement must be in writing and must be presented to and approved by the Board of Education of each Party.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the day and year first above written.

Board President, Mitchell Public Schools

Superintendent, Mitchell Public Schools

Board President, Morrill Public Schools

Superintendent, Morrill Public Schools

COOPERATIVE AGREEMENT

THIS AGREEMENT (“Agreement”) is made and entered into this ____ day of _____, 2022, by and between Scotts Bluff County School District 0031, a/k/a Mitchell Public Schools (“Mitchell PS”), and Scotts Bluff County School District 0011, a/k/a Morrill Public Schools (“Morrill PS”). Each of Mitchell PS and Morrill PS may be referred to herein as a “Party” and may be collectively referred to herein as the “Parties.”

WITNESSETH:

WHEREAS, the Parties wish to provide a Local FFA Chapter for their students; and

WHEREAS, the Parties agree that a cooperative arrangement (the “Cooperative”) between Mitchell PS and Morrill PS is designed to give the best opportunity for their students.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein, the Parties agree as follows:

1. Duration. This Agreement shall last for one (1) year, unless terminated by either Party upon at least three months’ advance written notice to the other Party. There shall be no fine for discontinuation. The Parties may renew this Agreement for successive one-year terms upon approval by each Party. Renewal will be held in August of each year beginning in the 2022-2023 school year.

2. Advisor. The Agricultural Ed teacher from each district, Mitchell PS and Morrill PS, shall serve as the Local FFA Chapter Co-Advisors for the Cooperative. The two advisors will maintain a working relationship based on collaboration and compromise.

3. Interlocal/Cooperative Agreement Committee. An Interlocal/Cooperative Agreement Committee for the FFA Cooperative will consist of two (2) board members, the Superintendent, the Secondary Principal, and the FFA Sponsor from each district. The Interlocal Agreement Committee shall meet on an annual basis for review (see above) and as necessary to discuss amendments to the cooperative agreement or other concerns that may arise.

4. Finances. Except as provided in Sections 5 and 9 below, each Party shall pay 50% of any actual expenses, fees, and costs relating exclusively to operating the Local FFA Chapter. These are expenses which exceed the Chapter’s ability to pay. This does not include equipment or supplies used in the academic operation of the school district. Financial records will be maintained by the Morrill PS business office. Mitchell PS Superintendent will receive quarterly statements/reports regarding the FFA Account and the Morrill PS business office will provide additional financial records or information upon reasonable request by the Mitchell PS Superintendent. Other than the express provisions of this Paragraph and Sections 5 and 9 below, no Party shall be liable to pay any expenses, costs, or fees to the other Party, unless both Parties otherwise agree in writing.

5. Concessions/Gate Money. If one of the Parties hosts an FFA event involving the Local FFA Chapter, that Party shall collect and deposit all incoming funds into the joint FFA account.

6. Fund Raisers. All fund raising revenue generated by the FFA Chapter shall be accounted for and deposited in the joint FFA account.

7. Eligibility. The Cooperative shall follow the rules of the Parties relating to student eligibility to participate in the Local FFA Chapter. If the rules of the Parties differ, whichever rule is more stringent shall apply.

8. Awards. At least one ceremony will be held for the Chapter for any FFA awards. This will be held on a rotating basis in each Party's facility or at a neutral site agreed upon by both Parties.

9. Meetings. Meetings shall be held on a rotating (every-other) basis between the two Parties. Co-Advisor's may alter this schedule if in the best interest of a given activity or agenda item.

10. Practices. Practices will be held in each Party's facilities as in the best interest of the members. This will be an equal distribution but may be altered based on participants' home districts, sponsor's district location, or availability to materials needed for practice.

11. Transportation. Each Party shall be responsible for transporting its own students to Local FFA Chapter meetings. The Parties shall cooperate to arrange transportation to local, regional, state, national, or international FFA conventions, ceremonies, and events. If additional funds not available in the joint FFA account are needed to cover the cost of travel, each Party shall pay a pro rata share of any travel-related expenses based on the number of students from that Party participating as compared to the total number of students from the Parties participating.

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Board President, Mitchell Public Schools

Superintendent, Mitchell Public Schools

Board President, Morrill Public Schools

Superintendent, Morrill Public Schools

Chart of Account Number

Chart of Account Description

<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0525					FFA (FUTURE FARMERS OF AMERICA)	*Previous Balance						6,562.11
05 704 0525					FFA (FUTURE FARMERS OF AMERICA)							
05 1710 0525					FFA (FUTURE FARMERS OF AMERICA)							
09/28/2021	CR				National FFA Organization		0.00	160.00	0.00	0.00		
10/15/2021	CR				FFA		0.00	663.69	0.00	0.00		
10/26/2021	CR				FFA		0.00	260.00	0.00	0.00		
11/22/2021	CR				FFA		0.00	205.00	0.00	0.00		
12/01/2021	CR				FFA		0.00	480.00	0.00	0.00		
12/15/2021	CR				FFA		0.00	267.50	0.00	0.00		
05 2900 610 0 000 525					FFA (FUTURE FARMERS OF AMERICA)							
11/16/2021	CD	642899	5	7732	Membership Dues	NEBRASKA FFA ASSOCIATION	90.00	0.00	0.00	0.00		
11/16/2021	CD	653694	5	7732	FFA Dues	NEBRASKA FFA ASSOCIATION	1,242.00	0.00	0.00	0.00		
12/13/2021	CD	CONF9352	5	7774	FFA Contest Lunch	CHADRON STATE COLLEGE	154.85	0.00	0.00	0.00		
05 704 0525					FFA (FUTURE FARMERS OF AMERICA)	*Current Activity						549.34
						*Ending Balance:	1,486.85	2,036.19	0.00	0.00	0.00	7,111.45
						Fund Total: 05	1,486.85	2,036.19	0.00	0.00	0.00	7,111.45

add into 1005.10

Community Relations

Bulletin Boards, Display Case, and Posted Material

School bulletin boards, display cases, and posting areas are for the purposes of conveying information about school activities and programs to students, staff, and the visiting public as deemed appropriate by the respective principals; however, building principals may use their discretion on posting or displaying non-school related information which is not political or commercial in nature. No information, poster or other display may be posted on any school bulletin board, display case or other areas without the prior permission of the building principal. The building principal shall have the final determination as to whether any posting is political and/or commercial in nature, and there shall be no appeal process if the principal denies a request to post or display non-school related information.

Add into policy 1005.10
Pg 2 above Bulletin Boards

Proposed new

Add into 1005.10

Community Relations

Bulletin Boards, Display Case, and Posted Material

School bulletin boards, display cases, and posting areas are for the purposes of conveying information about school activities and programs to students, staff, and the visiting public as deemed appropriate by the respective principals; however, building principals may use their discretion on posting or displaying non-school related information which is not political or commercial in nature. No information, poster or other display may be posted on any school bulletin board, display case or other areas without the prior permission of the building principal. The building principal shall have the final determination as to whether any posting is political and/or commercial in nature, and there shall be no appeal process if the principal denies a request to post or display non-school related information.

DISTRIBUTION OR POSTING OF MATERIALS

The board recognizes that students, employees, parents or citizens may want to distribute materials within the school district that are noncurricular. Noncurricular materials to be distributed must be approved by the building principal and meet certain standards prior to their distribution.

It shall be the responsibility of the superintendent, in conjunction with the building principals to draft administrative regulations regarding this policy.

Materials shall be reviewed based on legitimate educational concerns. Such concerns include: the material is or may be defamatory; the material is inappropriate based on the age, grade level and/or maturity of the reading audience; the material is poorly written, inadequately researched, biased or prejudiced; the material contains information that is not factual; the material is not free of racial, ethnic, religious or sexual bias; or the material contains advertising that violates public school laws, rules and/or policy, is deemed inappropriate for students or that the public might reasonably perceive to bear the sanction or approval of the district.

The superintendent or designee shall determine distribution procedures for noncurricular materials. Such procedures may include:

1. Distribution to each student before or after class if materials are not directly related to the instructional goals;
2. Notification to students or parents of the availability of the materials in a specified location if this procedure is deemed less disruptive to the educational process; or
3. Solicitation of school-related groups such as parent organizations to distribute materials.

The practice of distributing pamphlets, booklets, flyers, brochures and other similar materials shall be periodically reviewed to ensure that the mere volume of requests has not become an interruption to the educational process.

The facilities, the staff or the students of the district shall not be used in any manner to advertise or promote commercial, cultural, organizational or other nonschool interests except that the district may:

1. Utilize films and other instructional aids furnished by private sources when the advertising content is reasonable in the judgment of the building principal;
2. Cooperate through announcements and distribution of program material with nonprofit community organizations that supplement the school program when such cooperation will not interfere with the school program;

Approved _____ Reviewed _____ Revised _____

3. Permit participation on a student option basis in essay, art, science and similar contests sponsored by outside interests when such activities parallel the curriculum and contribute to the educational program;
4. Release promotional material for nonschool athletic and cultural events only through appropriate school departments;
5. Accept limited advertising on extracurricular activity schedules and programs at the discretion of the principal of the school involved;
6. Permit other exceptions when, in the judgment of the superintendent, students of the district will benefit. The superintendent may, at his/her option, refer specific cases to the board for decision.

Bulletin Boards: School authorities may restrict the use of bulletin boards to school announcements. Ample bulletin board space may be provided for the use of students and student organizations, including a reasonable area for notices relating to out of school activities or matters of general interest to students. The following general limitations on posting shall be applied:

1. School authorities shall prohibit material which may be obscene, which may be libelous, or which may inflame or incite students, other individuals, or organizations, or which may create a clear and present danger toward the commission of unlawful acts, or which may cause physical disruption to the orderly operation of the school.
2. Students shall not post material without first discussing the contents of the material to be posted with their organization sponsor, with a teacher, or with the building principal. Identification shall be required on any posted notice of the student or group posting the material.
3. The school shall require that notices or other communications be officially dated before posting and that such material be removed after a prescribed reasonable time to assure full access to the bulletin boards.

Signs and Banners: Signs and banners will be allowed in or upon buildings and other district facilities only with the prior written approval of the building principal with consideration for the health, safety and welfare of staff and students.

The following guidelines shall be applied in considering requests to display signs or banners:

1. Signs and banners on sticks require special authorization;
2. Signs and banners fastened to any structure of a building or structures immediately adjacent to an open space shall not be allowed without specific prior written permission;
3. Signs and banners presenting recognizable health or safety hazards are prohibited;
4. Signs and banners presenting false information shall be prohibited.

Buttons and Badges: The wearing of buttons, badges or arm bands bearing slogans or sayings shall be permitted as another form of expression; however, the conditions set forth in the third paragraph above must be observed.

Cross References:	504.03	Student Conduct
	504.08	Freedom of Expression
	506	Student Activities
	604.10	Academic Freedom

Community RelationsPersonnel - All Employees and StudentsAnti-discriminationA. **Elimination of Discrimination.**

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

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

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

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

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

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

- a. In general, ethnic or racial slurs or other verbal or physical conduct relating to a person's sex, disability, race (including skin color, hair texture and protective hairstyles), color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual

orientation or gender identity, or other protected status, constitutes harassment when they unreasonably interfere with the person's work performance or create an intimidating work, instructional or educational environment.

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

Sexual harassment may exist when:

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

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

2. **Procedures:**

- a. Employees or students should initially report all instances of discrimination or harassment to their immediate supervisor or teacher. However, if the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student is encouraged to go to the next level of supervision.
- b. If the report is not satisfactorily resolved within ten calendar days, or if the discrimination or harassment continues, please report your complaint to the Superintendent of [Name] 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.
- e. Complaints of discrimination or harassment will be treated with the utmost confidence, consistent with resolution of the problem.
- f. Based on the results of the investigation, appropriate corrective action, up to and including discharge of offending employees, etc., may be taken.
- g. Under no circumstances will a supervisor or a teacher or the Board threaten or retaliate against a person for alleging discrimination or harassment.

Legal Reference: Title VI, 42 U.S.C. Sec. 2000d, Title VII, 42 U.S.C. Sec. 2000e, Title IX; 20 U.S.C. Sec. 1681, and the Nebraska Fair Employment Practices Act, Neb. Rev. Stat. Sec. 48-1101 et seq.
Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA), 29 U.S.C. Sec. 621 et seq., and the Nebraska Age Discrimination in Employment Act, Neb. Rev. Stat. Sec. 48-1001 et seq.;

Americans with Disabilities Act (ADA), 42 U.S.C. Sec. 12101 et seq.
Section 504 of the Rehabilitation Act of 1973 (Section 504)
Pregnancy Discrimination Act, 42 U.S.C. Sec. 2000e(k)
Uniform Service Employment and Reemployment Rights Act (USERRA), 38 U.S.C. Sec. 4301 et seq.
Neb. Rev. Stat. Sec. 79-2,115, et seq

Date of Adoption: [Insert Date]

Community RelationsPersonnel - All Employees and StudentsAnti-discrimination**A. Elimination of Discrimination.**

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

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

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

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Sexual harassment may exist when:

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

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Neb. Rev. Stat. Sec. 79-2,115, et seq

Date of Adoption: [Insert Date]

Replace

Policy No. ~~8130~~

203.01

Internal Board Policies - Organization

Annual Organizational Meeting

- A. An organizational meeting of the [Name] School District Board of Education shall be held on or before the third Monday of January of each year for the purposes of seating any new members and electing officers.

The following are procedures for election of officers and other business to take place at the annual organizational meeting of the Board:

- 1. After new Board members are sworn in, the Board will elect from its members a President, Vice President, Secretary and Treasurer, and if it is determined by the Board of Education to be needed an ex officio secretary and treasurer and those elected will assume office at the organizational meeting.
- 2. Upon call for nominations for each office by the Chair, nominations shall be made by written or oral ballot. Voting will be by oral or written ballot on all members nominated and repeated until a majority is achieved for a nominee. If a tie is not broken after five ballots, the Chair will determine the winner by the flip of a coin, followed by a vote ratifying such selection. The vote may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes of the meeting.
- 3. The President shall assume the chair immediately upon the President's election.
- 4. The motions for the officer elections should read: Move that _____ be elected as _____ (name of office) to serve a term of one year, or until the person's successor is elected and qualified.

- B. The order of business for meeting shall be as follows:

- 1. Call to Order and Roll Call
- 2. Oath of office for most recently elected
- 3. Elections
 - a. President
 - b. Vice President
 - c. Treasurer
 - d. Secretary

4. Approval of committees, positions, and designations
 - a. Consider, discuss and take action to elect Secretary to the BOE
 - b. Consider, discuss and take action to select legal counsel
 - c. Consider, discuss and take action to elect Committees as determined by the BOE
 - d. Consider, discuss and take action to select Depository bank(s)
 - e. Consider, discuss and take action to select District newspaper(s) of record
5. Approval of current Board policies and regulations
6. Designate date for the annual review of BOE policies
7. Dissemination to each Board member of conflict of interest statutes
8. Adjournment

Date of Adoption: [Date of Adoption]

Internal Board Policies - Organization

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2. Upon call for nominations for each office by the Chair, nominations shall be made by written or oral ballot. Voting will be by oral or written ballot on all members nominated and repeated until a majority is achieved for a nominee. If no member receives a majority of votes after _____ ballots or _____ hours, the Board member who was the President of the Board during the immediately preceding term shall continue as President. In the event that the previous Board President is no longer a Board member, then the Vice President from the immediately preceding term shall become the President. In the event that both the prior President and Vice President are no longer members of the Board, then the longest tenured Board member shall serve as President. If a tie is not broken after five ballots, the Chair will determine the winner by the flip of a coin, followed by a vote ratifying such selection. The vote may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes of the meeting.

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 - b. Vice President
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- 4. Approval of committees, positions, and designations
 - a. Consider, discuss and take action to elect Secretary to the BOE
 - b. Consider, discuss and take action to select ~~Legal~~ legal counsel
 - c. Consider, discuss and take action to elect Committees as determined by the BOE
 - d. Consider, discuss and take action to select Depository bank(s)
 - e. Consider, discuss and take action to select District newspaper(s) of record
 - 5. Approval of current Board policies and regulations
 - 6. Designate date for the annual review of BOE policies
 - 7. Dissemination to each Board member of conflict of interest statutes
 - 8. Adjournment

Date of Adoption: [Insert-Date of Adoption]

Replace

203.01 R1

RESOLUTION

RESOLVED, that the official depository of school funds for this School District is hereby designated to be _____, and that the designation of any other institution as the depository of school funds is hereby withdrawn.

The above Resolution, having been read in its entirety, member _____ moved for its passage and adoption, and member _____ seconded the same. After discussion and roll call vote, the following members voted in favor of passage and adoption of the above Resolution: _____

The following members voted against the same: _____

The following members were absent or not voting: _____

The above Resolution, having been consented to and approved by a majority of the members of the School Board of this School District, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

DATED this ____ day of _____, 20__.

[Name] Public Schools

BY: _____

President

Attest:

Secretary

Legal Reference: Neb. Rev. Stat. Sections 77-2350 and 77-2350.01

Date of Adoption: [Insert Date]

RESOLUTION

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The above Resolution, having been read in its entirety, member _____ moved for its passage and adoption, and member _____ seconded the same. After discussion and roll call vote, the following members voted in favor of passage and adoption of the above Resolution: _____

The following members voted against the same: _____

The following members were absent or not voting: _____

The above Resolution, having been consented to and approved by more than a majority of the members of the School Board of this School District, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

DATED this ____ day of _____, 20__.

[Name] Public Schools

BY: _____
President

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Attest:

Secretary

Legal Reference: Neb. Rev. Stat. §§Sections 77-2350 and 77-2350.01

Date of Adoption: [Insert Date]

Replace
Policy No. ~~8151~~
203.06

Internal Board Policies - Organization

Standing Committees

It shall be the policy of [Name] Public Schools that the following will be the standing committees of the Board of Education:

1. Negotiations Committee
2. Committee on American Civics
3. Transportation/Facilities
4. Budget Committee
5. Policy Committee

It shall further be the policy of [Name] Public Schools that the Board President shall appoint the members of the above committees.

Legal Reference: Neb. Rev. Stat. Sec. 79-724
 Neb. Rev. Stat. Sec. 79-520

Date of Adoption: [Insert Date]

Internal Board Policies - Organization

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1. Negotiations Committee
2. Committee on American Civics
3. Transportation/Facilities
4. Budget Committee
5. Policy Committee
6. ~~Administration Review Committee~~

It shall further be the policy of [Name] Public Schools that the ~~Superintendent~~Board President shall appoint the members of the above committees.

Legal Reference: Neb. Rev. Stat. Sec. 79-724
 Neb. Rev. Stat. Sec. 79-520

Date of Adoption: [Insert Date]

~~BOARD COMMITTEES~~ ON AMERICAN CIVICS

The board of education shall always act as a whole. There shall be no standing committees appointed which carry over into successive years. The president of the board of education may appoint special committees to perform some particular duty or responsibility. A special committee will cease to function when its duty has been performed or at the end of the fiscal year. The president may annually appoint such special board committees as Building and Grounds, Curriculum, Negotiations, and Transportation. At the annual organizational meeting in January, the Board President will appoint three members to the Committee on American Civics for one year,

eliminate this part

The Committee on American Civics shall:

1. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
2. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
3. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted by the Nebraska Department of Education and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
4. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;
5. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
6. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted by the Nebraska Department of Education;
7. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
 - a. naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
 - b. Attendance or participation between the beginning of eighth grade and completion of twelfth grade in a meeting of a public body which is a subdivision of the state and not a subcommittee of that body, followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to that attendance or participation; or

Approved _____ Reviewed _____ Revised _____

- c. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by either George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, or Thanksgiving Day or on a topic related to such person or persons or event; and
8. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

Legal Reference: Neb. Statute 79-724

Cross Reference: 201.01 Board Powers and Responsibilities

~~Policy No. 8152~~
NEW
203.062

Internal Board Policies

Standing Committee on Negotiations

It shall be the policy of [Name] Public Schools that the Negotiations Committee shall consist of three members appointed by the Board President.

The Negotiations Committee will represent the full Board of Education in negotiations with recognized labor organizations. The full Board of Education may also include selected administrators on the negotiations team. The Board of Education reserves the right to appoint a chief spokesperson who is not a member of the Board to represent the Board in negotiations.

After negotiations are completed, the negotiations committee will make a recommendation to the full Board of Education on the salary schedule and benefits under consideration.

Date of Adoption: [Insert Date]

Internal Board Policies

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Date of Adoption: [Insert Date]

Personnel - All EmployeesProfessional Boundaries Between Employees and Students**Definitions:**

Grooming means building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student's life the sexual contact or sexual penetration would take place;

Personal communication system means a device or software that provides for communication between two or more parties and is capable of receiving, displaying, or transmitting communication. Personal communication system includes, but is not limited to, a mobile or cellular telephone, an email service, or a social media platform;

School employee means a person nineteen years of age or older who is employed by a public, private, denominations, or parochial school approved or accredited by the State Department of Education. Neb. Rev. Stat. § 28-720. School employee also includes any person who is contracted with, or otherwise paid by the district and who has access to or interaction with students including all student teachers or interns.

Sexual contact has the same meaning as in section 28-318;

Sexual penetration has the same meaning as in section 28-318; and

Student teacher or intern has the same meaning as in section 79-875.

All employees are expected to observe and maintain professional boundaries between themselves and students. A violation of this policy or any violation of professional boundaries is misconduct and will likely result in disciplinary action.

In addition, a violation of employee and student boundaries is also a violation of standards of professional conduct which could result in the revocation of a certificated educator's certificate or permit. 92 Nebraska Administrative Code Chapter 27.

Such violations could also result in a referral to the Nebraska Department of Health and Human Services and law enforcement.

All employees are expected to observe and maintain professional boundaries between themselves and students. A violation of professional boundaries will be regarded as a form of misconduct and may result in disciplinary action.

Prohibited Activity:

Engaging in any relationship that involves sexual contact or sexual penetration with a student while the student attends the school where the employee works and for one year after the student graduates or otherwise ceases enrollment.

The following is a non-exclusive list of actions that will be regarded as a violation of the professional boundaries that all employees are expected to maintain with all students. In addition, repeatedly engaging in any of these activities or a combination of these activities are examples of grooming as defined in this policy.

1. Communication with students through any method not approved or not designated by the school district including social networking apps or websites and texting, or other instant messaging, one-on-one with any students.
2. Communication with students on any matters or subjects that do not pertain to school or school-related activities. School or school related activities include student homework, in class activities, school sponsored sports or clubs or any other school-sponsored activity.
3. Engaging in any kind of behavior or communication that could be reasonably construed as a sexual advance or respond in any positive manner to a student's sexual advance.
4. Being alone with a student anywhere where all doors to such room are closed.
5. Showing a student any inappropriate or sexually suggestive material that is not part of classroom lesson or curriculum known to appropriate school authorities.
6. Telling jokes with sexual themes or subject matter.
7. Invading a student's physical privacy. One example would be walking in on a student changing in a locker room or bathroom when the employee has no duty to be there.
8. Intruding on a student's personal physical space in any manner that makes a student uncomfortable.
9. Initiating unwanted physical contact.
10. Treating one student differently from other students either by providing privileges or failing to enforce school policy or other disciplinary action.
11. Discussing an educator's private personal matters with a student and inquiring about a student's private personal matters when no basis for concern about the student's health or safety.
12. Providing rides to a student in an employee's personal vehicle without the express written permission of a student's parent or guardian and permission from an administrator unless another school employee is in the vehicle.
13. Meeting with a student outside of school for any reason other than a school sponsored activity or event.
14. Having a student in an employee's home without a student's parent or appropriate chaperone.
15. Giving or receiving gifts to or from one student. A gift to a class or the same gift to a group of students is not prohibited.
16. Consuming alcohol in the presence of any student when the student's parent or

- guardian is not present or consuming illegal drugs in the presence of students at any time.
17. Providing alcohol or illegal or unauthorized drugs or medications to a student under any circumstances.
 18. Any other behavior with could exploit the unique position of trust and authority between a student and employee.

Exceptions to these prohibitions may include:

1. Communicating with your own child or another student with whom there is personal relationship that exists independent of that child being a student at the same school where the employee works such as when the student is a relative, neighbor or fellow member of a group or organization outside of the school or school sponsored setting when such communications pertain to such a group or organization.
2. An emergency or concern for that student's immediate health or safety.
3. A singular chance encounter at a public place provided the encounter provided there is no additional violation of this policy

Except in the case of a true emergency, or an unplanned chance encounter, employees must obtain permission in writing from his or her administrator prior to engaging in such communication.

Permissible methods to communicate with students outside of school:

The Superintendent or Superintendent's designee will circulate to staff the District-approved apps or social media sites that employees may use to communicate with student regarding educationally related topics.

In addition, employees may utilize:

1. Text messages that include at least one other adult and a student. The adult may either be the student's parent or guardian or another school employee.
2. Use of social media through a district approved social media account as a coach or supervisor of a school sponsored club or activity. However, even approved social media communication must abide by the standards of professional conduct and must be professional in nature and in the best interest of the school district.
3. Use of the school district email system.

Allowing students to view an educator's social media postings is not a preferred method of communication. Educators are responsible for any social media postings that is viewed by students when such posting violates the standards of professional conduct.

Permissible ways to engage with students when the employee has concerns about the student's well-being:

1. Contact the guidance counselor and ensure the student's parent or guardian is aware of your concerns.
2. Contact the student's parents or guardian if the concern is not with the parent or guardian.
3. If you believe the student is in immediate danger, contact the Nebraska Department of Health and Human Services child abuse hotline or contact law enforcement.

Reporting Violations:

If any school employee violates this policy or has reason to believe another employee has violated this policy, the employee is required to make a report to the superintendent within 24 hours. The school employee also has an obligation to report to the Nebraska Health and Human Services and the Nebraska Department of Education.

The most serious violations shall be reported immediately. The Superintendent shall also ensure a report is made to the Nebraska Department of Education, the Nebraska child abuse and neglect hotline and law enforcement authorities as required by law and notify the school Board President. If the superintendent is the alleged violator or fails to take appropriate steps, the School Board President shall be notified by the school employee.

Students who feel his or her boundaries have been violated or know of another student whose boundaries have been violated may report to any school employee he or she is comfortable to confide in. That school employee will then have an obligation to report as identified above.

Reprisal or retaliation for good faith reports made by students or school employees is itself a violation and is prohibited.

Records retention:

School employees are required to maintain copies of any communication exchanged with students via a personal communications system. Such copies must be maintained pursuant to district records retention policies and schedules. The records may be kept electronically or in hard copy or any format easily retrievable by the employee upon request. Any employee who is unable to produce copies of such communications for any reason will be in violation of this policy.

FERPA and Confidentiality:

School employees are encouraged to consult their school's policy on confidentiality of personally identifiable student information before posting any information regarding student or student activities online.

Legal Reference: Neb. Rev. Stat. Sec. 79-879

Date of Adoption: [Insert Date]

Replace

404.06

Personnel - All Employees (& Students)

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

A. Elimination of Discrimination.

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

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

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

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

1. Purpose:

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

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's sex, disability, race (including skin color, hair texture and protective hairstyles), color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation

or gender identity, or other protected status, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

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

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

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

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

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

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or

- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

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

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

2. Anti-retaliation:

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

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

3. Grievance (or Complaint) Procedures:

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

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

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

i. Level 1 (Investigation and Findings):

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

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

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

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

- a. Providing the parties with the opportunity to present witnesses and provide evidence.

- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.
- d. A review of the evidence using a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

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

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

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

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

ii. Level 2 (Appeal to the Superintendent):

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **five (5) working days** after receiving the decision. The Superintendent will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary,

and issue a written determination about the appeal **within ten (10) working days** after receiving the appeal. The party who filed the appeal will be sent the Superintendent's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

iii. Level 3 (Appeal to the Board):

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

4. Confidentiality:

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

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

5. Training:

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

In addition, the District shall ensure that employees designated to address or investigate discrimination, harassment, and retaliation, including designated compliance coordinators, receive training to promptly and effectively investigate and respond to

complaints and reports of discrimination, and to know the District's grievance procedures and the applicable confidentiality requirements.

6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

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

7. Preventive Measures:

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

building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community.

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

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

Date of Adoption: [Insert Date]

Personnel - All Employees (& Students)Anti-discrimination, Anti-harassment, and Anti-retaliation**A. Elimination of Discrimination.**

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

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

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

B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.**1. Purpose:**

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

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's sex, disability, race (including skin color, hair texture and protective hairstyles), color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation

or gender identity, or other protected status, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

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

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

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

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

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

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or

- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

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

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

2. Anti-retaliation:

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

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

3. Grievance (or Complaint) Procedures:

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

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

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

i. Level 1 (Investigation and Findings):

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

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

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

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

- a. Providing the parties with the opportunity to present witnesses and provide evidence.

- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.
- d. A review of the evidence using a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

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

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

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

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

ii. Level 2 (Appeal to the Superintendent):

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **five (5) working days** after receiving the decision. The Superintendent will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary,

and issue a written determination about the appeal **within ten (10) working days** after receiving the appeal. The party who filed the appeal will be sent the Superintendent's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

iii. Level 3 (Appeal to the Board):

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

4. Confidentiality:

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

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

5. Training:

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

In addition, the District shall ensure that employees designated to address or investigate discrimination, harassment, and retaliation, including designated compliance coordinators, receive training to promptly and effectively investigate and respond to

complaints and reports of discrimination, and to know the District's grievance procedures and the applicable confidentiality requirements.

6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

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

7. Preventive Measures:

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

building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community.

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

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

Date of Adoption: [Insert Date]

Current

HARASSMENT BY EMPLOYEES

Harassment of employees, students, volunteers or visitors will not be tolerated in the school district. School district includes school district facilities, school district property, or property within the jurisdiction of the school district; while on school-owned or school-operated transportation; while attending or engaged in school activities; and while away from school grounds if the misconduct directly affects the good order, efficient management and welfare of the district.

Harassment includes, but is not limited to, race, religion, national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status. Harassment by board members, administrators, employees, parents, vendors, and others doing business with the school district is prohibited. Employees whose behavior is alleged to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including, discharge or other appropriate action. Other individuals whose behavior is alleged to be in violation of this policy will be subject to appropriate sanctions as determined and imposed by the superintendent or board.

Sexual harassment shall include, but not be limited to, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, education, or participation in school programs or activities;
- submission to or rejection of such conduct by an individual is used as the basis for decisions affecting such individual's employment or education; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working or learning environment.

Sexual harassment as set out above, may include, but is not limited to the following:

- verbal or written harassment or abuse, or unwelcome communication implying sexual motives or intentions;
- pressure for sexual activity; repeated remarks to a person with sexual or demeaning implications;
- unwelcome touching;
- unwelcome and offensive public sexual display of affection;
- suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's job, promotions, recommendations, etc.

Harassment on the basis of race, religion, national or ethnic origin, color, marital status,

Approved _____ Reviewed _____ Revised _____

disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status means conduct of a verbal or physical nature that is designed to embarrass, distress, agitate, disturb or trouble individuals when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs, activities or employment;
- submission to or rejection of such conduct by an individual is used as the basis for decisions affecting the individual; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or
- creating an intimidating, offensive or hostile learning or work environment.

Harassment as set forth above may include, but is not limited to the following:

- verbal, physical or written harassment or abuse;
- repeated remarks of a demeaning nature;
- implied or explicit threats concerning one's grades, achievements, etc.;
- demeaning jokes, stories, or activities directed at an individual.

Employees, students, volunteers or visitors who believe they have suffered harassment shall report such matters to the compliance coordinator for harassment complaints.

The compliance coordinator is:

Name and/or Title: Mrs. Stacy Rodriguez

Address: 508 Jefferson Ave, Morrill, NE 69358

Telephone No.: 308-247-3414

Upon receiving a complaint, the compliance coordinator shall confer with the complainant to obtain an understanding and a statement of the facts. It shall be the responsibility of the compliance coordinator to promptly and reasonably investigate claims of harassment. The compliance coordinator shall render a decision on the matter and recommend remedies as needed. In the event that the grievant is not satisfied with the decision of the compliance coordinator, the grievant may appeal to the superintendent. Information regarding an investigation of harassment shall be confidential to the extent possible, and those individuals who are involved in the investigation shall not discuss information regarding the complaint outside the investigation process.

No one shall retaliate against an employee or student because they have filed a harassment complaint, assisted or participated in a harassment investigation, proceeding, or hearing regarding a harassment charge or because they have opposed language or conduct that violates this policy. This policy should be used when an employee is the alleged harasser or the alleged victim.

It shall also be the responsibility of the superintendent, in conjunction with the compliance coordinator and principals, to develop administrative rules regarding this

policy. The superintendent or superintendent's designee shall also be responsible for organizing training programs to educate employees, students and others involved with the school district about harassment and the school district's policy prohibiting harassment. The training shall include how to recognize harassment and what to do in case an individual is harassed. The employee training will be documented in personnel files to ensure a record of training for each employee.

Legal Reference: 42 U.S.C. §§ 2000e et seq. (1994).
29 C.F.R. Pt. 1604.11 (1996).

Cross Reference: 103 Equal Educational Opportunity
402.01 Equal Opportunity Employment
402.05 Employee Grievances
403.03 Abuse of Students by School District Employees
405 Employee Conduct and Appearance
504.18 Harassment By Students
505 Student Discipline

Replace 404.06 E1

Complaint Form Discrimination, Harassment or Retaliation

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

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

The applicable coordinator may be contacted if you have questions about filling out this complaint form:
Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).
Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

Name: _____ Date: _____

(1) Description of the complaint: _____

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

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

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

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

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

Received by: _____ Signature: _____
Date: _____

**Complaint Form
Discrimination, Harassment or Retaliation**

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

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

The applicable coordinator may be contacted if you have questions about filling out this complaint form:
Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).
Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

Name: _____ Date: _____

(1) Description of the complaint: _____

_____.

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

_____.

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

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

_____.

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

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

Received by: _____ Signature: _____
Date: _____

Notice of Nondiscrimination

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - ([Email Address]).

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

Notice of Nondiscrimination

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - ([Email Address]).

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

410.03 E1

Notice of Eligibility & Rights and Responsibilities under the Family and Medical Leave Act

U.S. Department of Labor Wage and Hour Division



DO NOT SEND TO THE DEPARTMENT OF LABOR. PROVIDE TO EMPLOYEE.

OMB Control Number: 1235-0003 Expires: 6/30/2023

In general, to be eligible to take leave under the Family and Medical Leave Act (FMLA), an employee must have worked for an employer for at least 12 months, meet the hours of service requirement in the 12 months preceding the leave, and work at a site with at least 50 employees within 75 miles. While use of this form is optional, a fully completed Form WH-381 provides employees with the information required by 29 C.F.R. §§ 825.300(b), (c) which must be provided within five business days of the employee notifying the employer of the need for FMLA leave. Information about the FMLA may be found on the WHD website at www.dol.gov/agencies/whd/fmla.

Date: _____ (mm/dd/yyyy)

From: _____ (Employer) To: _____ (Employee)

On _____ (mm/dd/yyyy), we learned that you need leave (beginning on) _____ (mm/dd/yyyy) for one of the following reasons: (Select as appropriate)

- Birth of a child, or placement of a child with you for adoption or foster care, and to bond with the newborn or newly-placed child
Your own serious health condition
You are needed to care for your family member due to a serious health condition. Your family member is your: Spouse, Parent, Child under age 18, Child 18 years or older and incapable of self-care because of a mental or physical disability
A qualifying exigency arising out of the fact that your family member is on covered active duty or has been notified of an impending call or order to covered active duty status. Your family member on covered active duty is your: Spouse, Parent, Child of any age
You are needed to care for your family member who is a covered servicemember with a serious injury or illness. You are the servicemember's: Spouse, Parent, Child, Next of kin

Spouse means a husband or wife as defined or recognized in the state where the individual was married, including in a common law marriage or same-sex marriage. The terms "child" and "parent" include in loco parentis relationships in which a person assumes the obligations of a parent to a child. An employee may take FMLA leave to care for an individual who assumed the obligations of a parent to the employee when the employee was a child. An employee may also take FMLA leave to care for a child for whom the employee has assumed the obligations of a parent. No legal or biological relationship is necessary.

SECTION I - NOTICE OF ELIGIBILITY

This Notice is to inform you that you are:

- Eligible for FMLA leave. (See Section II for any Additional Information Needed and Section III for information on your Rights and Responsibilities.)
Not eligible for FMLA leave because: (Only one reason need be checked)
You have not met the FMLA's 12-month length of service requirement. As of the first date of requested leave, you will have worked approximately: _____ towards this requirement. (months)
You have not met the FMLA's 1,250 hours of service requirement. As of the first date of requested leave, you will have worked approximately: _____ towards this requirement. (hours of service)

Employee Name: _____

- You are an airline flight crew employee and you have not met the special hours of service eligibility requirements for airline flight crew employees as of the first date of requested leave (i.e., worked or been paid for at least 60% of your applicable monthly guarantee, and worked or been paid for at least 504 duty hours.)
- You do not work at and/or report to a site with 50 or more employees within 75-miles as of the date of your request.

If you have any questions, please contact: _____ (Name of employer representative)
at _____ (Contact information).

SECTION II – ADDITIONAL INFORMATION NEEDED

As explained in Section I, you meet the eligibility requirements for taking FMLA leave. Please review the information below to determine if additional information is needed in order for us to determine whether your absence qualifies as FMLA leave. Once we obtain any additional information specified below we will inform you, **within 5 business days**, whether your leave will be designated as FMLA leave and count towards the FMLA leave you have available. **If complete and sufficient information is not provided in a timely manner, your leave may be denied.**

(Select as appropriate)

- No additional information requested. If no additional information requested, go to Section III.
- We request that the leave be supported by a certification, as identified below.
 - Health Care Provider for the Employee
 - Health Care Provider for the Employee's Family Member
 - Qualifying Exigency
 - Serious Illness or Injury (Military Caregiver Leave)

Selected certification form is attached / not attached.

If requested, medical certification must be returned by _____ (mm/dd/yyyy) (Must allow at least 15 calendar days from the date the employer requested the employee to provide certification, unless it is not feasible despite the employee's diligent, good faith efforts.)

- We request that you provide reasonable documentation or a statement to establish the relationship between you and your family member, including *in loco parentis* relationships (as explained on page one). The information requested must be returned to us by _____ (mm/dd/yyyy). You may choose to provide a simple statement of the relationship or provide documentation such as a child's birth certificate, a court document, or documents regarding foster care or adoption-related activities. Official documents submitted for this purpose will be returned to you after examination.
- Other information needed (e.g. documentation for military family leave): _____
The information requested must be returned to us by _____ (mm/dd/yyyy).

If you have any questions, please contact: _____ (Name of employer representative)
at _____ (Contact information).

SECTION III – NOTICE OF RIGHTS AND RESPONSIBILITIES

Part A: FMLA Leave Entitlement

You have a right under the FMLA to take unpaid, job-protected FMLA leave in a 12-month period for certain family and medical reasons, including up to **12 weeks** of unpaid leave in a 12-month period for the birth of a child or placement of a child for adoption or foster care, for leave related to your own or a family member's serious health condition, or for certain qualifying exigencies related to the deployment of a military member to covered active duty. You also have a right

Employee Name: _____

under the FMLA to take up to **26 weeks** of unpaid, job-protected FMLA leave in a single 12-month period to care for a covered servicemember with a serious injury or illness (*Military Caregiver Leave*).

The 12-month period for FMLA leave is calculated as: (*Select as appropriate*)

- The calendar year (January 1st - December 31st)
- A fixed leave year based on _____
(*e.g., a fiscal year beginning on July 1 and ending on June 30*)
- The 12-month period measured forward from the date of your first FMLA leave usage.
- A "rolling" 12-month period measured backward from the date of any FMLA leave usage. (*Each time an employee takes FMLA leave, the remaining leave is the balance of the 12 weeks not used during the 12 months immediately before the FMLA leave is to start.*)

If applicable, the single 12-month period for *Military Caregiver Leave* started on _____ (*mm/dd/yyyy*).

You (*are* / *are not*) considered a **key employee** as defined under the FMLA. Your FMLA leave cannot be denied for this reason; however, we may not restore you to employment following FMLA leave if such restoration will cause substantial and grievous economic injury to us.

We (*have* / *have not*) determined that restoring you to employment at the conclusion of FMLA leave will cause substantial and grievous economic harm to us. Additional information will be provided separately concerning your status as key employee and restoration.

Part B: Substitution of Paid Leave – When Paid Leave is Used at the Same Time as FMLA Leave

You have a right under the FMLA to request that your accrued paid leave be substituted for your FMLA leave. This means that you can request that your accrued paid leave run concurrently with some or all of your unpaid FMLA leave, provided you meet any applicable requirements of our leave policy. Concurrent leave use means the absence will count against both the designated paid leave and unpaid FMLA leave at the same time. If you do not meet the requirements for taking paid leave, you remain entitled to take available unpaid FMLA leave in the applicable 12-month period. Even if you do not request it, the FMLA allows us to require you to use your available sick, vacation, or other paid leave during your FMLA absence.

(*Check all that apply*)

- Some or all of your FMLA leave will not be paid.** Any unpaid FMLA leave taken will be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.
- You have requested to use some or all of your available paid leave** (*e.g., sick, vacation, PTO*) during your FMLA leave. Any paid leave taken for this reason will also be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.
- We are requiring you to use some or all of your available paid leave** (*e.g., sick, vacation, PTO*) during your FMLA leave. Any paid leave taken for this reason will also be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.
- Other:** (*e.g., short- or long-term disability, workers' compensation, state medical leave law, etc.*) _____
Any time taken for this reason will also be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.

The applicable conditions for use of paid leave include: _____.

For more information about conditions applicable to sick/vacation/other paid leave usage please refer to _____
_____ available at: _____.

Employee Name: _____

Part C: Maintain Health Benefits

Your health benefits must be maintained during any period of FMLA leave under the same conditions as if you continued to work. During any paid portion of FMLA leave, your share of any premiums will be paid by the method normally used during any paid leave. During any unpaid portion of FMLA leave, you must continue to make any normal contributions to the cost of the health insurance premiums. To make arrangements to continue to make your share of the premium payments on your health insurance while you are on any unpaid FMLA leave, contact _____ at _____.

You have a minimum grace period of (30-days or _____ *indicate longer period, if applicable*) in which to make premium payments. If payment is not made timely, your group health insurance may be cancelled, provided we notify you in writing at least 15 days before the date that your health coverage will lapse, or, at our option, we may pay your share of the premiums during FMLA leave, and recover these payments from you upon your return to work.

You may be required to reimburse us for our share of health insurance premiums paid on your behalf during your FMLA leave if you do not return to work following **unpaid** FMLA leave for a reason other than: the continuation, recurrence, or onset of your or your family member's serious health condition which would entitle you to FMLA leave; or the continuation, recurrence, or onset of a covered servicemember's serious injury or illness which would entitle you to FMLA leave; or other circumstances beyond your control.

Part D: Other Employee Benefits

Upon your return from FMLA leave, your other employee benefits, such as pensions or life insurance, must be resumed in the same manner and at the same levels as provided when your FMLA leave began. To make arrangements to continue your employee benefits while you are on FMLA leave, contact _____ at _____.

Part E: Return-to-Work Requirements

You must be reinstated to the same or an equivalent job with the same pay, benefits, and terms and conditions of employment on your return from FMLA-protected leave. An equivalent position is one that is virtually identical to your former position in terms of pay, benefits, and working conditions. At the end of your FMLA leave, all benefits must also be resumed in the same manner and at the same level provided when the leave began. You do not have return-to-work rights under the FMLA if you need leave beyond the amount of FMLA leave you have available to use.

Part F: Other Requirements While on FMLA Leave

While on leave you (will be / will not be) required to furnish us with periodic reports of your status and intent to return to work every _____.

(Indicate interval of periodic reports, as appropriate for the FMLA leave situation).

If the circumstances of your leave change and you are able to return to work earlier than expected, you will be required to notify us at least two workdays prior to the date you intend to report for work.

PAPERWORK REDUCTION ACT NOTICE AND PUBLIC BURDEN STATEMENT

It is mandatory for employers to provide employees with notice of their eligibility for FMLA protection and their rights and responsibilities. 29 U.S.C. § 2617; 29 C.F.R. § 825.300(b), (c). It is mandatory for employers to retain a copy of this disclosure in their records for three years. 29 U.S.C. § 2616; 29 C.F.R. § 825.500. Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. The Department of Labor estimates that it will take an average of 10 minutes for respondents to complete this collection of information, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding this burden estimate or any other aspect of this collection information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

DO NOT SEND THE COMPLETED FORM TO THE DEPARTMENT OF LABOR. EMPLOYEE INFORMATION.

**Designation Notice
under the Family and Medical Leave Act**

**U.S. Department of Labor
Wage and Hour Division**



**DO NOT SEND TO THE DEPARTMENT OF LABOR.
PROVIDE TO EMPLOYEE.**

OMB Control Number: 1235-0003

Expires: 6/30/2023

Leave covered under the Family and Medical Leave Act (FMLA) must be designated as FMLA-protected and the employer must inform the employee of the amount of leave that will be counted against the employee's FMLA leave entitlement. In order to determine whether leave is covered under the FMLA, the employer may request that the leave be supported by a certification. If the certification is incomplete or insufficient, the employer must state in writing what additional information is necessary to make the certification complete and sufficient. While use of this form is optional, a fully completed Form WH-382 provides employees with the information required by 29 C.F.R. §§ 825.300(d), 825.301, and 825.305(c), which must be provided within five business days of the employer having enough information to determine whether the leave is for an FMLA-qualifying reason. Information about the FMLA may be found on the WHD website at www.dol.gov/agencies/whd/fmla.

SECTION I - EMPLOYER

The employer is responsible in all circumstances for designating leave as FMLA-qualifying and giving notice to the employee. Once an eligible employee communicates a need to take leave for an FMLA-qualifying reason, an employer may not delay designating such leave as FMLA leave, and neither the employee nor the employer may decline FMLA protection for that leave.

Date: _____ (mm/dd/yyyy)

From: _____ (Employer) To: _____ (Employee)

On _____ (mm/dd/yyyy) we received your most recent information to support your need for leave due to:
(Select as appropriate)

- The birth of a child, or placement of a child with you for adoption or foster care, and to bond with the newborn or newly-placed child
- Your own serious health condition
- The serious health condition of your spouse, child, or parent
- A qualifying exigency arising out of the fact that your spouse, child, or parent is on covered active duty or has been notified of an impending call or order to covered active duty with the Armed Forces
- A serious injury or illness of a covered servicemember where you are the servicemember's spouse, child, parent, or next of kin (*Military Caregiver Leave*)

We have reviewed information related to your need for leave under the FMLA along with any supporting documentation provided and decided that your FMLA leave request is: (Select as appropriate)

- Approved.** All leave taken for this reason will be designated as FMLA leave. Go to Section III for more information.
- Not Approved:** (Select as appropriate)
 - The FMLA does not apply to your leave request.
 - As of the date the leave is to start, you do not have any FMLA leave available to use.
 - Other _____
- Additional information** is needed to determine if your leave request qualifies as FMLA leave. (Go to Section II for the specific information needed. If your FMLA leave request is approved and no additional information is needed, go to Section III.)

SECTION II – ADDITIONAL INFORMATION NEEDED

We need additional information to determine whether your leave request qualifies under the FMLA. Once we obtain the additional information requested, we will inform you **within 5 business days** if your leave will or will not be designated as FMLA leave and count towards the amount of FMLA leave you have available. **Failure to provide the additional information as requested may result in a denial of your FMLA leave request.**

If you have any questions, please contact: _____ at _____
(Name of employer FMLA representative) (Contact information)

Incomplete or Insufficient Certification

The certification you have provided is incomplete and/or insufficient to determine whether the FMLA applies to your leave request. (Select as applicable)

- The certification provided is incomplete and we are unable to determine whether the FMLA applies to your leave request. "Incomplete" means one or more of the applicable entries on the certification have not been completed.

Employee Name: _____

- The certification provided is insufficient to determine whether the FMLA applies to your leave request. "Insufficient" means the information provided is vague, unclear, ambiguous or non-responsive.

Specify the information needed to make the certification complete and/or sufficient: _____

You must provide the requested information no later than (provide at least 7 calendar days) _____ (mm/dd/yyyy), unless it is not practicable under the particular circumstances despite your diligent good faith efforts, or your leave may be denied.

Second and Third Opinions

- We request that you obtain a (second / third opinion) medical certification at our expense, and we will provide further details at a later time. *Note: The employee or the employee's family member may be requested to authorize the health care provider to release information pertaining only to the serious health condition at issue.*

SECTION III – FMLA LEAVE APPROVED

As explained in Section I, your FMLA leave request is approved. All leave taken for this reason will be designated as FMLA leave and will count against the amount of FMLA leave you have available to use in the applicable 12-month period. The FMLA requires that you notify us as soon as practicable if the dates of scheduled leave change, are extended, or were initially unknown. Based on the information you have provided to date, we are providing the following information about the amount of time that will be counted against the total amount of FMLA leave you have available to use in the applicable 12-month period: (Select as appropriate)

- Provided there is no change from your anticipated FMLA leave schedule, the following number of hours, days, or weeks will be counted against your leave entitlement: _____
- Because the leave you will need will be **unscheduled**, it is not possible to provide the hours, days, or weeks that will be counted against your FMLA entitlement at this time. You have the right to request this information once in a 30-day period (if leave was taken in the 30-day period).

Please be advised: (check all that apply)

- Some or all of your FMLA leave will not be paid. Any unpaid FMLA leave taken will be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.
- Based on your request, some or all of your available paid leave (e.g., sick, vacation, PTO) will be used during your FMLA leave. Any paid leave taken for this reason will also be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.
- We are requiring you to use some or all of your available paid leave (e.g., sick, vacation, PTO) during your FMLA leave. Any paid leave taken for this reason will also be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.
- Other: _____
(e.g., Short- or long-term disability, workers' compensation, state medical leave law, etc.) Any time taken for this reason will also be designated as FMLA leave and counted against the amount of FMLA leave you have available to use in the applicable 12-month period.

Return-to-work requirements. To be restored to work after taking FMLA leave, you (will be / will not be) required to provide a certification from your health care provider (fitness-for-duty certification) that you are able to resume work. This request for a fitness-for-duty certification is *only* with regard to the particular serious health condition that caused your need for FMLA leave. **If such certification is not timely received, your return to work may be delayed until the certification is provided.**

A list of the essential functions of your position (is / is not) attached. If attached, the fitness-for-duty certification must address your ability to perform the essential job functions.

PAPERWORK REDUCTION ACT NOTICE AND PUBLIC BURDEN STATEMENT

It is mandatory for employers to inform employees in writing whether leave requested under the FMLA has been determined to be covered under the FMLA. 29 U.S.C. § 2617; 29 C.F.R. § 825.300(d), (e). It is mandatory for employers to retain a copy of this disclosure in their records for three years. 29 U.S.C. § 2616; 29 C.F.R. § 825.500. Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. The Department of Labor estimates that it will take an average of 10 minutes for respondents to complete this collection of information, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding this burden estimate or any other aspect of this collection information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

DO NOT SEND THE COMPLETED FORM TO THE DEPARTMENT OF LABOR. EMPLOYEE INFORMATION.

**Certification of Health Care Provider for
Employee's Serious Health Condition
under the Family and Medical Leave Act**

**U.S. Department of Labor
Wage and Hour Division**



DO NOT SEND COMPLETED FORM TO THE DEPARTMENT OF LABOR.
RETURN TO THE PATIENT.

OMB Control Number: 1235-0003
Expires: 6/30/2023

The Family and Medical Leave Act (FMLA) provides that an employer may require an employee seeking FMLA protections because of a need for leave due to a serious health condition to submit a medical certification issued by the employee's health care provider. 29 U.S.C. §§ 2613, 2614(c)(3); 29 C.F.R. § 825.305. The employer must give the employee **at least 15 calendar days** to provide the certification. If the employee fails to provide complete and sufficient medical certification, his or her FMLA leave request may be denied. 29 C.F.R. § 825.313. Information about the FMLA may be found on the WHD website at www.dol.gov/agencies/whd/fmla.

SECTION I - EMPLOYER

Either the employee or the employer may complete Section I. While use of this form is optional, this form asks the health care provider for the information necessary for a complete and sufficient medical certification, which is set out at 29 C.F.R. § 825.306. **You may not ask the employee to provide more information than allowed under the FMLA regulations, 29 C.F.R. §§ 825.306-825.308.** Additionally, you **may not** request a certification for FMLA leave to bond with a healthy newborn child or a child placed for adoption or foster care.

Employers must generally maintain records and documents relating to medical information, medical certifications, recertifications, or medical histories of employees created for FMLA purposes as confidential medical records in separate files/records from the usual personnel files and in accordance with 29 C.F.R. § 1630.14(c)(1), if the Americans with Disabilities Act applies, and in accordance with 29 C.F.R. § 1635.9, if the Genetic Information Nondiscrimination Act applies.

- (1) Employee name: _____
First Middle Last
- (2) Employer name: _____ Date: _____ (mm/dd/yyyy)
(List date certification requested)
- (3) The medical certification must be returned by _____ (mm/dd/yyyy)
(Must allow at least 15 calendar days from the date requested, unless it is not feasible despite the employee's diligent, good faith efforts.)
- (4) Employee's job title: _____ Job description (is / is not) attached.
Employee's regular work schedule: _____
Statement of the employee's essential job functions: _____
(The essential functions of the employee's position are determined with reference to the position the employee held at the time the employee notified the employer of the need for leave or the leave started, whichever is earlier.)

SECTION II - HEALTH CARE PROVIDER

Please provide your contact information, complete all relevant parts of this Section, and sign the form. Your patient has requested leave under the FMLA. The FMLA allows an employer to require that the employee submit a timely, complete, and sufficient medical certification to support a request for FMLA leave due to the serious health condition of the employee. For FMLA purposes, a "serious health condition" means an illness, injury, impairment, or physical or mental condition that involves *inpatient care or continuing treatment by a health care provider*. For more information about the definitions of a serious health condition under the FMLA, see the chart on page 4.

You may, but are **not required** to, provide other appropriate medical facts including symptoms, diagnosis, or any regimen of continuing treatment such as the use of specialized equipment. Please note that some state or local laws may not allow disclosure of private medical information about the patient's serious health condition, such as providing the diagnosis and/or course of treatment.

Employee Name: _____

Health Care Provider's name: *(Print)* _____

Health Care Provider's business address: _____

Type of practice / Medical specialty: _____

Telephone: (____) _____ Fax: (____) _____ E-mail: _____

PART A: Medical Information

Limit your response to the medical condition(s) for which the employee is seeking FMLA leave. Your answers should be your **best estimate** based upon your medical knowledge, experience, and examination of the patient. **After completing Part A, complete Part B to provide information about the amount of leave needed.** Note: For FMLA purposes, "incapacity" means the inability to work, attend school, or perform regular daily activities due to the condition, treatment of the condition, or recovery from the condition. Do not provide information about genetic tests, as defined in 29 C.F.R. § 1635.3(f), genetic services, as defined in 29 C.F.R. § 1635.3(e), or the manifestation of disease or disorder in the employee's family members, 29 C.F.R. § 1635.3(b).

(1) State the approximate date the condition started or will start: _____ *(mm/dd/yyyy)*

(2) Provide your **best estimate** of how long the condition lasted or will last: _____

(3) Check the box(es) for the questions below, as applicable. For all box(es) checked, the amount of leave needed must be provided in Part B.

Inpatient Care: The patient (has been / is expected to be) admitted for an overnight stay in a hospital, hospice, or residential medical care facility on the following date(s): _____

Incapacity plus Treatment: *(e.g. outpatient surgery, strep throat)*

Due to the condition, the patient (has been / is expected to be) incapacitated for *more than* three consecutive, full calendar days from _____ *(mm/dd/yyyy)* to _____ *(mm/dd/yyyy)*.

The patient (was / will be) seen on the following date(s): _____

The condition (has / has not) also resulted in a course of continuing treatment under the supervision of a health care provider *(e.g. prescription medication (other than over-the-counter) or therapy requiring special equipment)*

Pregnancy: The condition is pregnancy. List the expected delivery date: _____ *(mm/dd/yyyy)*.

Chronic Conditions: *(e.g. asthma, migraine headaches)* Due to the condition, it is medically necessary for the patient to have treatment visits at least twice per year.

Permanent or Long Term Conditions: *(e.g. Alzheimer's, terminal stages of cancer)* Due to the condition, incapacity is permanent or long term and requires the continuing supervision of a health care provider (even if active treatment is not being provided).

Conditions requiring Multiple Treatments: *(e.g. chemotherapy treatments, restorative surgery)* Due to the condition, it is medically necessary for the patient to receive multiple treatments.

None of the above: If none of the above condition(s) were checked, (i.e., inpatient care, pregnancy) no additional information is needed. Go to page 4 to sign and date the form.

Employee Name: _____

(4) If needed, briefly describe other appropriate medical facts related to the condition(s) for which the employee seeks FMLA leave. (e.g., use of nebulizer, dialysis) _____

PART B: Amount of Leave Needed

For the medical condition(s) checked in Part A, complete all that apply. Several questions seek a response as to the frequency or duration of a condition, treatment, etc. Your answer should be your **best estimate** based upon your medical knowledge, experience, and examination of the patient. Be as specific as you can; terms such as "lifetime," "unknown," or "indeterminate" may not be sufficient to determine FMLA coverage.

(5) Due to the condition, the patient (had / will have) **planned medical treatment(s)** (scheduled medical visits) (e.g. psychotherapy, prenatal appointments) on the following date(s): _____

(6) Due to the condition, the patient (was / will be) **referred to other health care provider(s)** for evaluation or treatment(s).

State the nature of such treatments: (e.g. cardiologist, physical therapy) _____

Provide your **best estimate** of the beginning date _____ (mm/dd/yyyy) and end date _____ (mm/dd/yyyy) for the treatment(s).

Provide your **best estimate** of the duration of the treatment(s), including any period(s) of recovery (e.g. 3 days/week) _____

(7) Due to the condition, it is medically necessary for the employee to work a **reduced schedule**.

Provide your **best estimate** of the reduced schedule the employee is able to work. From _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy) the employee is able to work: (e.g., 5 hours/day, up to 25 hours a week)

(8) Due to the condition, the patient (was / will be) **incapacitated for a continuous period of time**, including any time for treatment(s) and/or recovery.

Provide your **best estimate** of the beginning date _____ (mm/dd/yyyy) and end date _____ (mm/dd/yyyy) for the period of incapacity.

(9) Due to the condition, it (was / is / will be) medically necessary for the employee to be absent from work on an **intermittent basis** (periodically), including for any episodes of incapacity i.e., episodic flare-ups. Provide your **best estimate** of how often (frequency) and how long (duration) the episodes of incapacity will likely last.

Over the next 6 months, episodes of incapacity are estimated to occur _____ times per (day / week / month) and are likely to last approximately _____ (hours / days) per episode.

Employee Name: _____

PART C: Essential Job Functions

If provided, the information in Section I question #4 may be used to answer this question. If the employer fails to provide a statement of the employee's essential functions or a job description, answer these questions based upon the employee's own description of the essential job functions. An employee who must be absent from work to receive medical treatment(s), such as scheduled medical visits, for a serious health condition is considered to be *not able* to perform the essential job functions of the position during the absence for treatment(s).

(10) Due to the condition, the employee (was not able / is not able / will not be able) to perform *one or more* of the essential job function(s). Identify at least one essential job function the employee is not able to perform:

Signature of Health Care Provider _____ Date _____ (mm/dd/yyyy)

Definitions of a Serious Health Condition (See 29 C.F.R. §§ 825.113-115)
Inpatient Care
<ul style="list-style-type: none">• An overnight stay in a hospital, hospice, or residential medical care facility.• Inpatient care includes any period of incapacity or any subsequent treatment in connection with the overnight stay.
Continuing Treatment by a Health Care Provider (any one or more of the following)
Incapacity Plus Treatment: A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves either: <ul style="list-style-type: none">○ Two or more in-person visits to a health care provider for treatment within 30 days of the first day of incapacity unless extenuating circumstances exist. The first visit must be within seven days of the first day of incapacity; or,○ At least one in-person visit to a health care provider for treatment within seven days of the first day of incapacity, which results in a regimen of continuing treatment under the supervision of the health care provider. For example, the health provider might prescribe a course of prescription medication or therapy requiring special equipment.
Pregnancy: Any period of incapacity due to pregnancy or for prenatal care.
Chronic Conditions: Any period of incapacity due to or treatment for a chronic serious health condition, such as diabetes, asthma, migraine headaches. A chronic serious health condition is one which requires visits to a health care provider (or nurse supervised by the provider) at least twice a year and recurs over an extended period of time. A chronic condition may cause episodic rather than a continuing period of incapacity.
Permanent or Long-term Conditions: A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective, but which requires the continuing supervision of a health care provider, such as Alzheimer's disease or the terminal stages of cancer.
Conditions Requiring Multiple Treatments: Restorative surgery after an accident or other injury; or, a condition that would likely result in a period of incapacity of more than three consecutive, full calendar days if the patient did not receive the treatment.

PAPERWORK REDUCTION ACT NOTICE AND PUBLIC BURDEN STATEMENT

If submitted, it is mandatory for employers to retain a copy of this disclosure in their records for three years. 29 U.S.C. § 2616; 29 C.F.R. § 825.500. Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. The Department of Labor estimates that it will take an average of 15 minutes for respondents to complete this collection of information, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding this burden estimate or any other aspect of this collection information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

DO NOT SEND COMPLETED FORM TO THE DEPARTMENT OF LABOR. RETURN TO THE PATIENT.

**Certification of Health Care Provider for
Family Member's Serious Health Condition
under the Family and Medical Leave Act**

**U.S. Department of Labor
Wage Hour Division**



**DO NOT SEND COMPLETED FORM TO THE DEPARTMENT OF LABOR.
RETURN TO THE PATIENT.**

OMB Control Number: 1235-0003
Expires: 6/30/2023

The Family and Medical Leave Act (FMLA) provides that an employer may require an employee seeking FMLA leave to care for a family member with a serious health condition to submit a medical certification issued by the family member's health care provider. 29 U.S.C. §§ 2613, 2614(c)(3); 29 C.F.R. § 825.305. The employer must give the employee **at least 15 calendar days** to provide the certification. If the employee fails to provide complete and sufficient medical certification, his or her FMLA leave request may be denied. 29 C.F.R. § 825.313. Information about the FMLA may be found on the WHD website at www.dol.gov/agencies/whd/fmla.

SECTION I - EMPLOYER

Either the employee or the employer may complete Section I. While use of this form is optional, this form asks the health care provider for the information necessary for a complete and sufficient medical certification, which is set out at 29 C.F.R. § 825.306. **You may not ask the employee to provide more information than allowed under the FMLA regulations, 29 C.F.R. §§ 825.306-825.308.** Additionally, you **may not** request a certification for FMLA leave to bond with a healthy newborn child or a child placed for adoption or foster care.

Employers must generally maintain records and documents relating to medical information, medical certifications, recertifications, or medical histories of employees or employees' family members created for FMLA purposes as confidential medical records in separate files/records from the usual personnel files and in accordance with 29 C.F.R. § 1630.14(c)(1), if the Americans with Disabilities Act applies, and in accordance with 29 C.F.R. § 1635.9, if the Genetic Information Nondiscrimination Act applies.

- (1) Employee name: _____
First Middle Last
- (2) Employer name: _____ Date: _____ (mm/dd/yyyy)
(List date certification requested)
- (3) The medical certification must be returned by _____ (mm/dd/yyyy)
(Must allow at least 15 calendar days from the date requested, unless it is not feasible despite the employee's diligent, good faith efforts.)

SECTION II - EMPLOYEE

Please complete and sign Section II before providing this form to your family member or your family member's health care provider. The FMLA allows an employer to require that you submit a timely, complete, and sufficient medical certification to support a request for FMLA leave due to the serious health condition of your family member. If requested by your employer, your response is required to obtain or retain the benefit of the FMLA protections. 29 U.S.C. §§ 2613, 2614(c)(3). **You are responsible for making sure the medical certification is provided to your employer within the time frame requested, which must be at least 15 calendar days.** 29 C.F.R. §§ 825.305-825.306. Failure to provide a complete and sufficient medical certification may result in a denial of your FMLA leave request. 29 C.F.R. § 825.313.

- (1) Name of the family member for whom you will provide care: _____
- (2) Select the relationship of the family member to you. The family member is your:
- Spouse Parent Child, under age 18
 Child, age 18 or older and incapable of self-care because of a mental or physical disability

Spouse means a husband or wife as defined or recognized in the state where the individual was married, including in a common law marriage or same-sex marriage. The terms "child" and "parent" include *in loco parentis* relationships in which a person assumes the obligations of a parent to a child. An employee may take FMLA leave to care for an individual who assumed the obligations of a parent to the employee when the employee was a child. An employee may also take FMLA leave to care for a child for whom the employee has assumed the obligations of a parent. No legal or biological relationship is necessary.

Employee Name: _____

(3) Briefly describe the care you will provide to your family member: *(Check all that apply)*

- Assistance with basic medical, hygienic, nutritional, or safety needs Transportation
 Physical Care Psychological Comfort Other: _____

(4) Give your **best estimate** of the amount of leave needed to provide the care described: _____

(5) If a **reduced work schedule** is necessary to provide the care described, give your **best estimate** of the reduced schedule you are able to work. From _____ *(mm/dd/yyyy)* to _____ *(mm/dd/yyyy)*, I am able to work
_____ *(hours per day)* _____ *(days per week)*.

Employee

Signature _____ Date _____ *(mm/dd/yyyy)*

SECTION III - HEALTH CARE PROVIDER

Please provide your contact information, complete all relevant parts of this Section, and sign the form below. A family member of your patient has requested leave under the FMLA to care for your patient. The FMLA allows an employer to require that the employee submit a timely, complete, and sufficient medical certification to support a request for FMLA leave to care for a family member with a serious health condition. For FMLA purposes, a "serious health condition" means an illness, injury, impairment, or physical or mental condition that *involves inpatient care or continuing treatment by a health care provider*. For more information about the definitions of a serious health condition under the FMLA, see the chart at the end of the form.

You also may, but are **not required** to, provide other appropriate medical facts including symptoms, diagnosis, or any regimen of continuing treatment such as the use of specialized equipment. Please note that some state or local laws may not allow disclosure of private medical information about the patient's serious health condition, such as providing the diagnosis and/or course of treatment.

Health Care Provider's name: *(Print)* _____

Health Care Provider's business address: _____

Type of practice / Medical specialty: _____

Telephone: (____) _____ Fax: (____) _____ E-mail: _____

PART A: Medical Information

Limit your response to the medical condition for which the employee is seeking FMLA leave. Your answers should be your **best estimate** based upon your medical knowledge, experience, and examination of the patient. **After completing Part A, complete Part B to provide information about the amount of leave needed.** Note: For FMLA purposes, "incapacity" means the inability to work, attend school, or perform regular daily activities due to the condition, treatment of the condition, or recovery from the condition. Do not provide information about genetic tests, as defined in 29 C.F.R. § 1635.3(f), genetic services, as defined in 29 C.F.R. § 1635.3(e), or the manifestation of disease or disorder in the employee's family members, 29 C.F.R. § 1635.3(b).

(1) Patient's Name: _____

(2) State the approximate date the condition started or will start: _____ *(mm/dd/yyyy)*

(3) Provide your **best estimate** of how long the condition lasted or will last: _____

(4) For FMLA to apply, care of the patient must be medically necessary. Briefly describe the type of care needed by the patient *(e.g., assistance with basic medical, hygienic, nutritional, safety, transportation needs, physical care, or psychological comfort)*.

Employee Name: _____

(5) Check the box(es) for the questions below, as applicable. For all box(es) checked, the amount of leave needed must be provided in Part B.

Inpatient Care: The patient (has been / is expected to be) admitted for an overnight stay in a hospital, hospice, or residential medical care facility on the following date(s): _____

Incapacity plus Treatment: (e.g. outpatient surgery, strep throat)

Due to the condition, the patient (has been / is expected to be) incapacitated for *more than* three consecutive, full calendar days from _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy).

The patient (was / will be) seen on the following date(s): _____

The condition (has / has not) also resulted in a course of continuing treatment under the supervision of a health care provider (e.g. prescription medication (other than over-the-counter) or therapy requiring special equipment)

Pregnancy: The condition is pregnancy. List the expected delivery date: _____ (mm/dd/yyyy).

Chronic Conditions: (e.g. asthma, migraine headaches) Due to the condition, it is medically necessary for the patient to have treatment visits at least twice per year.

Permanent or Long Term Conditions: (e.g. Alzheimer's, terminal stages of cancer) Due to the condition, incapacity is permanent or long term and requires the continuing supervision of a health care provider (even if active treatment is not being provided).

Conditions requiring Multiple Treatments: (e.g. chemotherapy treatments, restorative surgery) Due to the condition, it is medically necessary for the patient to receive multiple treatments.

None of the above: If none of the above condition(s) were checked, (i.e., inpatient care, pregnancy) no additional information is needed. Go to page 4 to sign and date the form.

(6) If needed, briefly describe other appropriate medical facts related to the condition(s) for which the employee seeks FMLA leave. (e.g., use of nebulizer, dialysis) _____

PART B: Amount of Leave Needed

For the medical condition(s) checked in Part A, complete all that apply. Several questions seek a response as to the frequency or duration of a condition, treatment, etc. Your answer should be your **best estimate** based upon your medical knowledge, experience, and examination of the patient. Be as specific as you can; terms such as "lifetime," "unknown," or "indeterminate" may not be sufficient to determine if the benefits and protections of the FMLA apply.

(7) Due to the condition, the patient (had / will have) **planned medical treatment(s)** (scheduled medical visits) (e.g. psychotherapy, prenatal appointments) on the following date(s): _____

(8) Due to the condition, the patient (was / will be) **referred to other health care provider(s)** for evaluation or treatment(s).

State the nature of such treatments: (e.g. cardiologist, physical therapy) _____

Provide your **best estimate** of the beginning date _____ (mm/dd/yyyy) and end date _____ (mm/dd/yyyy) for the treatment(s).

Provide your **best estimate** of the duration of the treatment(s), including any period(s) of recovery _____ (e.g. 3 days/week)

Employee Name: _____

(9) Due to the condition, the patient (was / will be) **incapacitated for a continuous period of time**, including any time for treatment(s) and/or recovery.

Provide your **best estimate** of the beginning date: _____ (mm/dd/yyyy) and end date _____ (mm/dd/yyyy) for the period of incapacity.

(10) Due to the condition it, (was / is / will be) medically necessary for the employee to be absent from work to provide care for the patient on an **intermittent basis** (periodically), including for any episodes of incapacity i.e., episodic flare-ups. Provide your **best estimate** of how often (frequency) and how long (duration) the episodes of incapacity will likely last.

Over the next 6 months, episodes of incapacity are estimated to occur _____ times per (day / week / month) and are likely to last approximately _____ (hours / days) per episode.

Signature of Health Care Provider _____ Date _____ (mm/dd/yyyy)

Definitions of a Serious Health Condition (See 29 C.F.R. §§ 825.113-.115)

Inpatient Care

- An overnight stay in a hospital, hospice, or residential medical care facility.
- Inpatient care includes any period of incapacity or any subsequent treatment in connection with the overnight stay.

Continuing Treatment by a Health Care Provider (any one or more of the following)

Incapacity Plus Treatment: A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves either:

- Two or more in-person visits to a health care provider for treatment within 30 days of the first day of incapacity unless extenuating circumstances exist. The first visit must be within seven days of the first day of incapacity; or,
- At least one in-person visit to a health care provider for treatment within seven days of the first day of incapacity, which results in a regimen of continuing treatment under the supervision of the health care provider. For example, the health provider might prescribe a course of prescription medication or therapy requiring special equipment.

Pregnancy: Any period of incapacity due to pregnancy or for prenatal care.

Chronic Conditions: Any period of incapacity due to or treatment for a chronic serious health condition, such as diabetes, asthma, migraine headaches. A chronic serious health condition is one which requires visits to a health care provider (or nurse supervised by the provider) at least twice a year and recurs over an extended period of time. A chronic condition may cause episodic rather than a continuing period of incapacity.

Permanent or Long-term Conditions: A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective, but which requires the continuing supervision of a health care provider, such as Alzheimer's disease or the terminal stages of cancer.

Conditions Requiring Multiple Treatments: Restorative surgery after an accident or other injury; or, a condition that would likely result in a period of incapacity of more than three consecutive, full calendar days if the patient did not receive the treatment.

PAPERWORK REDUCTION ACT NOTICE AND PUBLIC BURDEN STATEMENT

If submitted, it is mandatory for employers to retain a copy of this disclosure in their records for three years. 29 U.S.C. § 2616; 29 C.F.R. § 825.500. Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. The Department of Labor estimates that it will take an average of 15 minutes for respondents to complete this collection of information, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding this burden estimate or any other aspect of this collection information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

DO NOT SEND COMPLETED FORM TO THE DEPARTMENT OF LABOR. RETURN TO THE PATIENT.

410.07 E1

Certification for Military Family Leave for Qualifying Exigency under the Family and Medical Leave Act

**U.S. Department of Labor
Wage and Hour Division**



**DO NOT SEND FORM TO THE DEPARTMENT OF LABOR.
RETURN THE COMPLETED FORM TO THE EMPLOYER.**

OMB Control Number: 1235-0003
Expires: 6/30/2023

The Family and Medical Leave Act (FMLA) provides that eligible employees may take FMLA leave for a qualifying exigency while the employee's spouse, child, or parent (the military member) is on covered active duty or has been notified of an impending call or order to covered active duty. The FMLA allows an employer to require an employee seeking FMLA leave due to a qualifying exigency to submit a certification. 29 U.S.C. §§ 2613, 2614(c)(3). The employer must give the employee **at least 15 calendar days** to provide the certification. 29 C.F.R. § 825.305(b). If the employee fails to provide complete and sufficient certification, the employee's FMLA leave request may be denied. 29 C.F.R. § 825.313. Information about the FMLA may be found on the WHD website at <http://www.dol.gov/agencies/whd/fmla>.

SECTION I - EMPLOYER

Either the employee or the employer may complete Section I. While use of this form is optional, it asks the employer for the information necessary for a complete and sufficient qualifying exigency certification, which is set out at 29 C.F.R. § 825.309. **You may not ask the employee to provide more information than allowed under the FMLA regulations, 29 C.F.R. § 825.309.**

- (1) Employee name: _____
First Middle Last
- (2) Employer name: _____ Date: _____ (mm/dd/yyyy)
(List date certification requested)
- (3) This certification must be returned by _____ (mm/dd/yyyy).
(Must allow at least 15 calendar days from the date requested, unless it is not feasible despite the employee's diligent, good faith efforts.)

SECTION II - EMPLOYEE

Please complete all Parts of Section II and sign the form before returning it to your employer. The FMLA allows an employer to require that you submit a timely, complete, and sufficient certification to support a request for FMLA leave due to a qualifying exigency. If requested by your employer, your response is required to obtain the benefits and protections of the FMLA. 29 C.F.R. § 825.309. Failure to provide a complete and sufficient certification may result in a denial of your FMLA leave request. A complete and sufficient certification to support a request for FMLA leave due to a qualifying exigency includes written documentation confirming a military member's covered active duty or call to covered active duty status. **You are responsible for making sure the certification is provided to your employer within the time frame requested, which must be at least 15 calendar days.** 29 C.F.R. § 825.313.

- (1) Provide the name of the military member on covered active duty or call to covered active duty status:

First Middle Last
- (2) Select your relationship of the military member. The military member is your:
 Spouse Parent Child, of any age

Spouse means a husband or wife as defined or recognized in the state where the individual was married, including a common law marriage or same-sex marriage. The terms "child" and "parent" include *in loco parentis* relationships in which a person assumes the obligations of a parent to a child. An employee may take FMLA leave for a qualifying exigency related a military member who assumed the obligations of a parent to the employee when the employee was a child. An employee may also take FMLA leave for a qualifying exigency related a military member for whom the employee has assumed the obligations of a parent. No legal or biological relationship is necessary.

Employee Name: _____

PART A: COVERED ACTIVE DUTY STATUS

Covered active duty or call to covered active duty in the case of a member of the Regular Armed Forces means duty during the deployment of the member with the Armed Forces to a foreign country. Covered active duty or call to covered active duty in the case of a member of the Reserve components means duty during the deployment of the member with the Armed Forces to a foreign country under a Federal call or order to active duty in support of a contingency operation pursuant to: Section 688 of Title 10 of the United States Code; Section 12301(a) of Title 10 of the United States Code; Section 12302 of Title 10 of the United States Code; Section 12304 of Title 10 of the United States Code; Section 12305 of Title 10 of the United States Code; Section 12406 of Title 10 of the United States Code; chapter 15 of Title 10 of the United States Code; or, any other provision of law during a war or during a national emergency declared by the President or Congress so long as it is in support of a contingency operation. 10 U.S.C. § 101(a)(13)(B).

An employer may require the employee to provide a copy of the military member's active duty orders or other documentation issued by the military which indicates that the military member is on covered active duty or call to covered active duty status, and the dates of the military member's covered active duty service. **This information need only be provided to the employer once, unless additional leave is needed for a different military member or different deployment.**

- (3) Provide the dates of the military member's covered active duty service: _____
- (4) Please check one of the following and attach the indicated written document to support that the military member is on covered active duty or call to covered active duty status:
 - A copy of the military member's covered active duty orders
 - Other documentation from the military indicating that the military member is on covered active duty or has been notified of an impending call to covered active duty, such as official military correspondence from the military member's chain of command
 - I have previously provided my employer with sufficient written documentation confirming the military member's covered active duty or call to covered active duty status

PART B: APPROPRIATE FACTS

Under the FMLA, leave can be taken for a number of qualifying exigencies. 29 C.F.R. § 825.126(b). Complete and sufficient certification to support a request for FMLA leave due to a qualifying exigency includes available written documentation which supports the need for leave such as a copy of a meeting announcement for informational briefings sponsored by the military, a document confirming the military member's Rest and Recuperation leave, or other documentation issued by the military which indicates that the military member has been granted Rest and Recuperation leave, or a document confirming an appointment with a third party (e.g., a counselor or school official, or staff at a care facility, a copy of a bill for services for the handling of legal or financial affairs). Please provide appropriate facts related to the particular qualifying exigency to support the FMLA leave request, including information on the type of qualifying exigency and any available written documentation of the exigency event.

- (5) Select the appropriate **Qualifying Exigency Category** and, if needed, provide additional information related to the event:
 - Short notice deployment (*i.e.*, deployment within seven or fewer days of notice)
 - Military events and related activities (*e.g.*, *official ceremonies or events, or family support and assistance programs*):

 - Childcare related activities for the child of the military member (*e.g.*, *arranging for alternative childcare*):

Employee Name: _____

- Care for the military member's parent (e.g., admitting or transferring the parent to a new care facility):

- Financial and legal arrangements related to the deployment (e.g., obtaining military identification cards)
- Counseling related to the deployment (i.e., counseling provided by someone other than a health care provider)
- Military member's short-term, temporary Rest and Recuperation leave (R&R) (leave for this reason is limited to 15 calendar days for each instance of R&R)
- Post deployment activities (e.g., arrival ceremonies, or reintegration briefings and events): _____

- Any other event that the employee and employer agree is a qualifying exigency: _____

(6) Available written documentation supporting this request for leave is (attached / not attached / not available).

PART C: AMOUNT OF LEAVE NEEDED

Provide information concerning the amount of leave that will be needed. Several questions in this section seek a response as to the frequency or duration of the qualifying exigency leave needed. Be as specific as you can; terms such as "unknown" or "indeterminate" may not be sufficient to determine FMLA coverage.

(7) List the approximate date exigency started or will start: _____ (mm/dd/yyyy)

(8) Provide your best estimate of how long the exigency lasted or will last:

From _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy)

(9) Due to a qualifying exigency, I need to work a **reduced schedule**. Provide your **best estimate** of the reduced schedule you are able to work:

From _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy)

I am able to work _____
(e.g., 5 hours/day, up to 25 hours a week)

(10) Due to a qualifying exigency, I will need to be absent from work for a **continuous period of time**. Provide your **best estimate** of the beginning and ending dates for the period of absence:

From _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy)

Employee Name: _____

(11) Due to a qualifying exigency, I will need to be absent from work on an **intermittent basis** (periodically).

Provide your **best estimate** of the frequency (how often) and duration (how long) of each appointment, meeting, or leave event, including any travel time.

Over the next 6 months, absences on an **intermittent basis** are estimated to occur: _____ times per
(day / week / month) and are likely to last approximately _____ (hours / days) per episode.

(12) My leave is due to a qualifying exigency that involves **Rest and Recuperation leave** (R & R) of the military member (leave for this reason is limited to 15 calendar days for each instance of R & R leave).

List the dates of the military member's R & R leave:

From _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy)

PART D: THIRD PARTY INFORMATION

If applicable, please provide information below that may be used by your employer to verify meetings or appointments with a third party related to the qualifying exigency. Examples of meetings with third parties include: arranging for childcare or parental care, to attend non-medical counseling, to attend meetings with school, childcare or parental care providers, to make financial or legal arrangements, to act as the military member's representative before a federal, state, or local agency for purposes of obtaining, arranging or appealing military service benefits, or to attend any event sponsored by the military or military service organizations. This information may be used by your employer to verify that the information contained on this form is accurate.

Individual (e.g., name and title) or Entity / Organization: _____

Address: _____

Telephone: () _____ Fax: () _____ E-mail: _____

Describe purpose of meeting: _____

Employee
Signature _____ Date _____ (mm/dd/yyyy)

PAPERWORK REDUCTION ACT NOTICE AND PUBLIC BURDEN STATEMENT

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**DO NOT SEND THE COMPLETED FORM TO THE DEPARTMENT OF LABOR.
RETURN FORM TO THE EMPLOYER.**

**Certification for Serious Injury or Illness of a
Current Servicemember for Military Caregiver Leave
under the Family and Medical Leave Act**

**U.S. Department of Labor
Wage Hour Division**



DO NOT SEND COMPLETED FORM TO THE DEPARTMENT OF LABOR.
RETURN TO THE PATIENT.

OMB Control Number: 1235-0003
Expires: 6/30/2023

The Family and Medical Leave Act (FMLA) provides that eligible employees may take FMLA leave to care for a covered servicemember with a serious illness or injury. The FMLA allows an employer to require an employee seeking FMLA leave for this purpose to submit a medical certification. 29 U.S.C. §§ 2613, 2614(c)(3). The employer must give the employee **at least 15 calendar days** to provide the certification. If the employee fails to provide complete and sufficient certification, his or her FMLA leave request may be denied. 29 C.F.R. § 825.313. Information about the FMLA may be found on the WHD website at www.dol.gov/agencies/whd/fmla.

SECTION I - EMPLOYER

Either the employee or the employer may complete Section I. While use of this form is optional, it asks the health care provider for the information necessary for a complete and sufficient medical certification. **You may not ask the employee to provide more information than allowed under the FMLA regulations, 29 C.F.R. § 825.310. Recertifications are not allowed for FMLA leave to care for a covered servicemember. Where medical certification is requested by an employer, an employee may not be held liable for administrative delays in the issuance of military documents, despite the employee's diligent, good-faith efforts to obtain such documents.** An employer requiring an employee to submit a certification for leave to care for a covered servicemember **must** accept as sufficient certification invitational travel orders (ITOs) or invitational travel authorizations (ITAs) issued to any family member to join an injured or ill servicemember at the servicemember's bedside. An ITO or ITA is sufficient certification for the duration of time specified in the ITO or ITA.

Employers must generally maintain records and documents relating to medical information, medical certifications, recertifications, or medical histories of employees or employees' family members created for FMLA purposes as confidential medical records in separate files/records from the usual personnel files and in accordance with 29 C.F.R. § 1630.14(c)(1), if the Americans with Disabilities Act applies, and in accordance with 29 C.F.R. § 1635.9, if the Genetic Information Nondiscrimination Act applies.

- (1) Employee name: _____
First Middle Last
- (2) Employer name: _____ Date: _____ (mm/dd/yyyy)
(List date certification requested)
- (3) This certification must be returned by: _____ (mm/dd/yyyy)
(Must allow at least 15 calendar days from the date requested, unless it is not feasible despite the employee's diligent, good faith efforts.)

SECTION II - EMPLOYEE and/or CURRENT SERVICEMEMBER

Please complete all Parts of Section II before having the servicemember's health care provider complete Section III. The FMLA allows an employer to require that an employee submit a timely, complete, and sufficient certification to support a request for FMLA leave due to a serious injury or illness of a covered servicemember. If requested by your employer, your response is required to obtain or retain the benefit of FMLA-protected leave.

PART A: EMPLOYEE INFORMATION

- (1) Name of the current servicemember for whom employee is requesting leave: _____

Employee Name: _____

(2) Select your relationship to the current servicemember. You are the current servicemember's:

- Spouse Parent Child Next of Kin

Spouse means a husband or wife as defined or recognized in the state where the individual was married, including a common law marriage or same-sex marriage. The terms "child" and "parent" include *in loco parentis* relationships in which a person assumes the obligations of a parent to a child. An employee may take FMLA leave to care for a covered servicemember who assumed the obligations of a parent to the employee when the employee was a child. An employee may also take FMLA leave to care for a covered servicemember for whom the employee has assumed the obligations of a parent. No biological or legal relationship is necessary. "Next of kin" is the servicemember's nearest blood relative, other than the spouse, parent, son, or daughter, in the following order of priority: (1) a blood relative as designated in writing by the servicemember for purposes of FMLA leave, (2) blood relatives granted legal custody of the servicemember, (3) brothers and sisters, (4) grandparents, (5) aunts and uncles, and (6) first cousins.

PART B: SERVICEMEMBER INFORMATION AND CARE TO BE PROVIDED TO THE SERVICEMEMBER

(3) The servicemember (is / is not) a current member of the Regular Armed Forces, the National Guard or Reserves. If yes, provide the servicemember's military branch, rank and unit currently assigned to: _____

(4) The servicemember (is / is not) assigned to a military medical treatment facility as an outpatient or to a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients, such as a medical hold or warrior transition unit. If yes, provide the name of the medical treatment facility or unit: _____

(5) The servicemember (is / is not) on the Temporary Disability Retired List (TDRL).

(6) Briefly describe the care you will provide to the servicemember: *(Check all that apply)*

- Assistance with basic medical, hygienic, nutritional, or safety needs
 Psychological Comfort Physical Care
 Transportation Other: _____

(7) Give your **best estimate** of the amount of leave needed to provide the care described: _____

(8) If a reduced work schedule is necessary to provide the care described, give your **best estimate** of the reduced work schedule you are able to work. From _____ (mm/dd/yyyy) to _____ (mm/dd/yyyy), I am able to work: _____ (hours per day) _____ (days per week).

SECTION III - HEALTH CARE PROVIDER

Please provide your contact information, complete all Parts of this Section fully and completely, and sign the form below. The employee listed at Section I has requested leave under the FMLA to care for a family member who is a current member of the Regular Armed Forces, the National Guard, or the Reserves who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness. Note: For purposes of FMLA leave, a serious injury or illness is one that was incurred in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces that may render the servicemember medically unfit to perform the duties of the servicemember's office, grade, rank, or rating. "Need for care" includes both physical and psychological care. It includes situations where, for example, due to his or her serious injury or illness, the servicemember is not able to care for his or her own basic medical, hygienic, or nutritional needs or safety, or needs transportation to the doctor. It also includes providing psychological comfort and reassurance which would be beneficial to the servicemember who is receiving inpatient or home

Employee Name: _____

care. A complete and sufficient certification to support a request for FMLA leave due to a current servicemember's serious injury or illness includes written documentation confirming that the servicemember's injury or illness was incurred in the line of duty on active duty or if not, that the current servicemember's injury or illness existed before the beginning of the servicemember's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces, and that the current servicemember is undergoing treatment for such injury or illness by a health care provider listed above.

PART A: HEALTH CARE PROVIDER INFORMATION

Health Care Provider's Name: *(Print)* _____

Health Care Provider's business address: _____

Type of practice/Medical specialty: _____

Telephone: (____) _____ Fax: (____) _____ E-mail: _____

Please select the type of FMLA health care provider you are:

- DOD health care provider
- VA health care provider
- DOD TRICARE network authorized private health care provider
- DOD non-network TRICARE authorized private health care provider
- Health care provider as defined in 29 C.F.R. § 825.125

PART B: MEDICAL INFORMATION

Please provide appropriate medical information of the patient as requested below. Limit your responses to the servicemember's condition for which the employee is seeking leave. If you are unable to make some of the military-related determinations contained below, you are permitted to rely upon determinations from an authorized DOD representative, such as a DOD recovery care coordinator. Do not provide information about genetic tests, as defined in 29 C.F.R. § 1635.3(f), or genetic services, as defined in 29 C.F.R. § 1635.3(e).

- (1) Patient's Name: _____
- (2) List the approximate date condition started or will start: _____ *(mm/dd/yyyy)*
- (3) Provide your **best estimate** of how long the condition will last: _____
- (4) The servicemember's injury or illness: *(Select as appropriate)*
 - Was incurred in the line of duty on active duty.
 - Existed before the beginning of the servicemember's active duty and was aggravated by service in the line of duty on active duty.
 - None of the above.
- (5) The servicemember (is / is not) undergoing medical treatment, recuperation, or therapy for this condition. If yes, briefly describe the medical treatment, recuperation or therapy: _____

Employee Name: _____

- (6) The current servicemember's medical condition is classified as: *(Select as appropriate)*
- (VSI) Very Seriously Ill/Injured** Illness/Injury is of such a severity that life is imminently endangered. Family members are requested at bedside immediately. *Please note this is an internal DOD casualty assistance designation used by DOD healthcare providers.*
 - (SI) Seriously Ill/Injured** Illness/injury is of such severity that there is cause for immediate concern, but there is no imminent danger to life. Family members are requested at bedside. *Please note this is an internal DOD casualty assistance designation used by DOD healthcare providers.*
 - OTHER Ill/Injured** A serious injury or illness that may render the servicemember medically unfit to perform the duties of the member's office, grade, rank, or rating.
 - NONE OF THE ABOVE.** *Note to Employee: If this box is checked, you may still be eligible to take leave to care for a covered family member with a "serious health condition" under 29 C.F.R. § 825.113 of the FMLA. If such leave is requested, you may be required to complete DOL FORM WH-380-F or an employer-provided form seeking the same information.*

PART C: AMOUNT OF LEAVE NEEDED

For the medical condition checked in Part B, complete all that apply. Some questions seek a response as to the frequency or duration of a condition, treatment, etc. Your answer should be your **best estimate** based upon your medical knowledge, experience, and examination of the patient. Be as specific as you can; terms such as "lifetime," "unknown," or "indeterminate" may not be sufficient to determine FMLA coverage.

- (7) Due to the condition, the servicemember will need care for a **continuous period of time**, including any time for treatment and recovery. Provide your **best estimate** of the beginning date _____ *(mm/dd/yyyy)* and end date _____ *(mm/dd/yyyy)* for this period of time.
- (8) Due to the condition, it is medically necessary for the servicemember to attend **planned medical treatment** appointments (scheduled medical visits). Provide your **best estimate** of the duration of the treatment(s), including any period(s) of recovery _____ *(e.g. 3 days/week)*
- (9) Due to the condition, it is medically necessary for the servicemember to receive care on an **intermittent basis** (periodically), such as the care needed because of episodic flare-ups of the condition or assisting with the servicemember's recovery. Provide your **best estimate** of how often (frequency) and how long (the duration) the intermittent episodes will likely last.

Over the next 6 months, intermittent care is estimated to occur _____ times per day / week / month) and are likely to last approximately _____ (hours / days) per episode.

Signature of Health Care Provider _____ Date _____ *(mm/dd/yyyy)*

PAPERWORK REDUCTION ACT NOTICE AND PUBLIC BURDEN STATEMENT

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DO NOT SEND THE COMPLETED FORM TO THE DEPARTMENT OF LABOR. RETURN IT TO THE PATIENT.

STUDENTS
Compulsory Attendance
RELEASE FORM
(For Child Age 6 to Not Attend School)

The undersigned, being first duly sworn, states upon oath as follows:

I am the parent or guardian of _____ (Child's name). The Child's date of birth is _____. The Child has or will reach the age of six prior to January 1 of the current school year, but will not reach age seven prior to January 1 of the current school year.

I elect to not enroll the Child in an accredited school this school year and hereby affirm (check or initial appropriate exception for attendance):

_____ the Child is participating in an education program that the parent or guardian believes will prepare the child to enter grade one for the following school year; or

_____ the parent or guardian intends for the Child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements and the parent or guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601(3) on or before the child's seventh birthday.

Dated this ____ day of _____, 20__.

Parent or Guardian

Article 5

STUDENTS

Compulsory Attendance

Disenroll to Attend Homeschool

I am the parent or guardian of _____ (Child's name).

I elect to disenroll the Child from an accredited school this school year and hereby affirm that I intend for the Child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements (a homeschool) and will provide the Commissioner of Education with a statement confirming such homeschool status.

Parent or Guardian

Date

AFFIDAVIT RELEASE FORM
(For Child Age 6 to Not Attend School)

The undersigned, being first duly sworn, states upon oath as follows:

I am the parent or guardian of _____ (Child's name). The Child's date of birth is _____. The Child has or will reach the age of six prior to January 1 of the current school year, but will not reach age seven prior to January 1 of the current school year.

I elect to not enroll the Child in an accredited school this school year and hereby affirm (check or initial appropriate exception for attendance):

_____ the Child is participating in an education program that the parent or guardian believes will prepare the child to enter grade one for the following school year; or

_____ the parent or guardian intends for the Child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements and the parent or guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601(3) on or before the child's seventh birthday.

~~IN WITNESS WHEREOF~~, this affidavit is signed and acknowledged Dated this ____ day of _____, 20__.

Parent or Guardian

STATE OF NEBRASKA _____)
_____) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this ____ day of _____, 20__ by _____.

Notary Public

Disenroll to Attend Homeschool

I am the parent or guardian of _____ (Child's name).

I elect to disenroll the Child from an accredited school this school year and hereby affirm _that I intend for the Child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements (a homeschool) and will provide the Commissioner of Education with a statement confirming such homeschool status.

Parent or Guardian

Date

79-202. (1) A person who has legal or actual charge or control of a child who is at least sixteen years of age but less than eighteen years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements of section 79-201 if an exit interview is conducted and the withdrawal form is signed as required by subsections (2) through (5) of this section for a child enrolled in a public, private, denominational, or parochial school or if a signed notarized release form is filed with the Commissioner of Education as required by subsection (6) of this section for a child enrolled in a school that elects pursuant to section 79-1601 not to meet accreditation or approval requirements.

(2) Upon the written request of any person who has legal or actual charge or control of a child who is at least sixteen years of age but less than eighteen years of age, the superintendent of a school district or the superintendent's designee shall conduct an exit interview if the child (a) is enrolled in a school operated by the school district or (b) resides in the school district and is enrolled in a private, denominational, or parochial school.

(3) The superintendent or the superintendent's designee shall set the time and place for the exit interview which shall be personally attended by: (a) The child, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable; (b) the person who has legal or actual charge or control of the child who requested the exit interview; (c) the superintendent or the superintendent's designee; (d) the child's principal or the principal's designee if the child at the time of the exit interview is enrolled in a school operated by the school district; and (e) any other person requested by any of the required parties who agrees to attend the exit interview and is available at the time designated for the exit interview which may include, but need not be limited to, other school district personnel or the child's principal or such principal's designee if the child is enrolled in a private, denominational, or parochial school.

(4) At the exit interview, the person making the written request pursuant to subsection (2) of this section shall present evidence that (a) the person has legal or actual charge or control of the child and (b) the child would be withdrawing due to either (i) financial hardships requiring the child to be employed to support the child's family or one or more dependents of the child or (ii) an illness of the child making attendance impossible or impracticable. The superintendent or superintendent's designee shall identify all known alternative educational opportunities, including vocational courses of study, that are available to the child in the school district and how withdrawing from school is likely to reduce potential future earnings for the child and increase the likelihood of the child being unemployed in the future. Any other relevant information may be presented and discussed by any of the parties in attendance.

(5)(a) At the conclusion of the exit interview, the person making the written request pursuant to subsection (2) of this section may sign the withdrawal form provided by the school district agreeing to the withdrawal of the child or may rescind the written request for the withdrawal. (b) Any withdrawal form signed by the person making the written request pursuant to subsection (2) of this section shall be valid only if (i) the child signs the form unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable and (ii) the superintendent or superintendent's designee signs the form acknowledging that the interview was held, the required information was provided and discussed at the interview, and, in the opinion of the superintendent or the superintendent's designee, the person making the written request pursuant to subsection (2) of this section does in fact have legal or actual charge or control of the child and the child is experiencing either (A) financial hardships requiring the child to be employed to support the child's family or one or more dependents of the child or (B) an illness making attendance impossible or impracticable.

(6) A person who has legal or actual charge or control of the child who is at least sixteen years of age but less than eighteen years of age may withdraw such a child before graduation and be exempt from the mandatory attendance requirements of section 79-201 if such child has been enrolled in a school that elects pursuant to section 79-1601 not to meet the accreditation or approval requirements by filing with the State Department of Education a signed notarized release on a form prescribed by the Commissioner of Education.

(7) A child who has been withdrawn from school pursuant to this section may enroll in a school district at a later date as provided in section 79-215 or may enroll in a private, denominational, or parochial school or a school which elects pursuant to section 79-1601 not to meet accreditation or approval requirements. Any such enrollment shall void the withdrawal form previously entered, and the provisions of sections 79-201 to 79-210 shall apply to the child.

(8) The Commissioner of Education shall prescribe the required form for withdrawals pursuant to this section and determine and direct either that (a) withdrawal forms of school districts for any child who is withdrawn from school pursuant to this section and subdivision (3)(c) of section 79-201 shall be provided annually to the State Department of Education or (b) data regarding such students shall be collected under subsection (2) of section 79-528.

Replace

Students (& Employees)

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

A. Elimination of Discrimination.

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

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

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

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

1. Purpose:

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

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

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

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

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

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

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

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

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

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

2. Anti-retaliation:

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

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

3. Grievance (or Complaint) Procedures:

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

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

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

i. Level 1 (Investigation and Findings):

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

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

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

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

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals

involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

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

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

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

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

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

ii. Level 2 (Appeal to the Superintendent):

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

iii. Level 3 (Appeal to the Board):

If the party is not satisfied with the Superintendent’s determination, he or she may file an appeal in writing with the Board of Education **within five (5) working days** after receiving the Superintendent’s determination. The Board of Education will review the appeal, the Superintendent’s determination, the investigative documentation and decision,

and allow the party to address the Board at a Board meeting to present his or her appeal. The party will be allowed to address the Board at the Board's next regularly scheduled Board meeting (unless the Board receives the appeal within one week of the next regularly scheduled Board meeting) or at a time and date agreed to by the Board, designated compliance officer and the party. The Board will issue a written determination about the appeal **within thirty (30) days** after the party addresses the Board. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

4. Confidentiality:

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

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

5. Training:

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

6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

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

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

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

7. Preventive Measures:

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

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

Date of Adoption: [Insert Date]

Students (& Employees)Anti-discrimination, Anti-harassment, and Anti-retaliation**A. Elimination of Discrimination.**

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

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - () ([Email Address]).

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

B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.**1. Purpose:**

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

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

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

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

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

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

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

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

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

2. Anti-retaliation:

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

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

3. Grievance (or Complaint) Procedures:

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

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

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

i. Level 1 (Investigation and Findings):

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

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

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

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

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals

involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

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

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

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

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

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

ii. Level 2 (Appeal to the Superintendent):

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

iii. Level 3 (Appeal to the Board):

If the party is not satisfied with the Superintendent’s determination, he or she may file an appeal in writing with the Board of Education **within five (5) working days** after receiving the Superintendent’s determination. The Board of Education will review the appeal, the Superintendent’s determination, the investigative documentation and decision,

and allow the party to address the Board at a Board meeting to present his or her appeal. The party will be allowed to address the Board at the Board's next regularly scheduled Board meeting (unless the Board receives the appeal within one week of the next regularly scheduled Board meeting) or at a time and date agreed to by the Board, designated compliance officer and the party. The Board will issue a written determination about the appeal **within thirty (30) days** after the party addresses the Board. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

4. Confidentiality:

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

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

5. Training:

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

6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

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

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

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

7. Preventive Measures:

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

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

Date of Adoption: [Insert Date]

Current

HARASSMENT BY STUDENTS

Harassment of students, staff or visitors by other students will not be tolerated in the school district. This policy is in effect while students are on school grounds, school district property, or on property within the jurisdiction of the school district; while on school-owned and/or school-operated transportation; while attending or engaged in school activities; and while away from school grounds if the misconduct directly affects the good order, efficient management and welfare of the school district.

Harassment includes, but is not limited to, race, religion, national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status. Harassment by board members, administrators, employees, parents, vendors, and others doing business with the school district is prohibited. Students whose behavior is found to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including, suspension and expulsion.

Sexual harassment means unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs or activities;
- submission to or rejection of such conduct by a student is used as the basis for decisions affecting the student; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or creating an intimidating, offensive or hostile learning or work environment.

Sexual harassment as set out above, may include, but is not limited to the following:

- verbal or written harassment or abuse, or unwelcome communication implying sexual motives or intentions;
- pressure for sexual activity; repeated remarks to a person with sexual or demeaning implications;
- unwelcome touching;
- unwelcome and offensive public sexual display of affection;
- suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's grades, achievements, etc.

Harassment on the basis of race, religion, national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or

Approved _____ Reviewed _____ Revised _____

other prohibited status means conduct of a verbal or physical nature that is designed to embarrass, distress, agitate, disturb or trouble individuals when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs or activities;
- submission to or rejection of such conduct by a student is used as the basis for decisions affecting the student; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or
- creating an intimidating, offensive or hostile learning or work environment.

Harassment as set forth above may include, but is not limited to the following:

- verbal, physical or written harassment or abuse;
- repeated remarks of a demeaning nature;
- implied or explicit threats concerning one's grades, achievements, etc.;
- demeaning jokes, stories, or activities directed at an individual.

The district will promptly and reasonably investigate allegations of harassment. The building principal will be responsible for handling all complaints by students alleging harassment.

Upon receiving a complaint, the investigator shall confer with the complainant to obtain an understanding and a statement of the facts. It shall be the responsibility of the investigator to promptly and reasonably investigate claims of harassment and to pass the findings on to the superintendent who shall complete such further investigation as deemed necessary and take such final action as appropriate. It is the intention of the district to complete its investigation within ten (10) working days after receiving a complaint unless extenuating circumstances such as unavailability of a witness or needing additional time because of the complexity of the investigation or the need to involve outside experts. The extended timeframe for investigation due to extenuating circumstances shall not exceed ten (10) days without the consent of the complainant, unless the alleged victim agrees to a longer time limit. Information regarding an investigation of harassment shall be confidential to the extent possible, and those individuals who are involved in the investigation shall not discuss information regarding the complaint outside the investigation process.

Retaliation against an individual because the individual has filed a harassment complaint or assisted or participated in a harassment investigation or proceeding is also prohibited. A student who is found to have retaliated against an individual in violation of this policy will be subject to discipline, up to and including, suspension and expulsion.

It shall also be the responsibility of the superintendent, in conjunction with the investigator and principals, to develop administrative rules regarding this policy. These rules will be printed and distributed to students and parents in the student handbook. The

superintendent shall also be responsible for organizing training programs for students and employees. The training shall include how to recognize harassment and what to do in case an individual is harassed. The employee training will be documented in personnel files to ensure a record of training for each employee.

Legal References: 20 U.S.C. §§ 1221-1234i (1994)
 20 U.S.C. § 1681 et seq.
 29 U.S.C. § 794 (1994)
 42 U.S.C. § 1983
 42 U.S.C. §§ 2000d-2000d-7 (1994).
 42 U.S.C. §§ 12101 et. seq. (1994).

Cross References: 404.06 Harassment by Employees
 505 Student Discipline
 507 Student Records

Replace 504.18E1

Complaint Form Discrimination, Harassment or Retaliation

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

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

The applicable coordinator may be contacted if you have questions about filling out this complaint form:
Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] () - ([Email Address]).
Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] () - ([Email Address]).

Name: _____ Date: _____

(1) Description of the complaint: _____

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

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

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

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

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

Received by: _____ Signature: _____
Date: _____

**Complaint Form
Discrimination, Harassment or Retaliation**

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

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

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

Students: [Name of Director], Director of Student Services [or other title], [Street Address], [City], NE [Zip Code] (____) ____ - ____ ([Email Address]).

Employees and Others: [Name of Director], Human Resources Director [or other title], [Street Address], [City], NE [Zip Code] (____) ____ - ____ ([Email Address]).

Name: _____

Date: _____

(1) Description of the complaint: _____

_____.

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

_____.

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

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

_____.

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

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

Signature: _____

Received by: _____ Date: _____

InstructionAssessments—Academic Content Standards

The Board of Education may vote to adopt the academic content standards recommended by the State Board of Education (“State Board”).

If the Board of Education does not affirmatively vote to adopt an academic content standard recommended by the State Board, then the Board of Education will adopt a standard equal to or excess in rigor of the standard recommended by the State Board.

The administration shall be responsible for implementing assessments on the state standards in accordance with the procedures established by the State Board and the Department of Education, including conducting assessments in the same subject areas and the same grade levels as established in the state standards, and the reporting of scores and sub-scores.

This policy does not supersede the existing standards adopted by the Board of Education except as set forth herein.

Legal Reference: Neb. Rev. Stat. Sections 79-760 to 79-760.05

Date of Adoption: [Insert Date]

InstructionAssessments—Academic Content Standards

The Board of Education ~~may vote to~~ adopts the academic content standards recommended by of the State Board of Education (“State Board”). ~~The adoption of the academic content standards includes the:~~

~~Language Arts standards that were adopted by the State Board in September, 2014;
Mathematics standards that were approved by the State Board in September, 2015;
Science standards that were adopted by the State Board in September, 2017; and
Social Studies standards that were adopted by the State Board in November, 2019.~~

~~If Unless other action is taken, the Board of Education adopts~~ does not affirmatively vote to adopt an academic content standard recommended by the State Board, then the Board of Education will adopt a standard equal to or excess in rigor of the standard recommended by the State Board.

~~the standards of the State Board as such standards are subsequently adopted or amended by the State Board.~~

The administration shall be responsible for implementing assessments on the state standards in accordance with the procedures established by the State Board and the Department of Education, including conducting assessments in the same subject areas and the same grade levels as established in the state standards, and the reporting of scores and sub-scores.

This policy does not supersede the existing standards adopted by the Board of Education except as set forth herein.

Legal Reference: Neb. Rev. Stat. Sections 79-760 to 79-760.05

Date of Adoption: [Insert Date]

Instruction

Classroom Environment

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

Staff members may not hang posters, flags, banners or other displays in the classroom that are (1) unrelated to the curriculum and (2) may otherwise result in a disruption to the learning environment. Any staff member who is uncertain as to whether a particular display is permitted in the classroom should consult with their building principal in a proactive manner.

Date of Adoption: [Insert Date]

InstructionClassroom Environment

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

Staff members may not hang posters, flags, banners or other displays in the classroom that are (1) unrelated to the curriculum and (2) may otherwise result in a disruption to the learning environment. Any staff member who is uncertain as to whether a particular display is permitted in the classroom should consult with their building principal in a proactive manner.

Date of Adoption: [Insert Date]

Instruction

Special Education

[Name] Public Schools adopts this special education policy with the intent that the policy maintains the District's compliance with all applicable laws affecting special education services and programs. The Superintendent or designees shall develop regulations or procedures to implement these policies. Employees and contractors of the District are expected to comply with these policies and all regulations, guidelines and procedures related to this policy in all respects.

The District will abide by all state and federal laws relating to special education. The District's special education policy and regulations, guidelines and procedures related to this policy are to be interpreted so as to be in compliance with such laws. In the event of changes in law, the school administration shall be authorized to implement modifications of practice to comply with such changes (whether the changes impose more or less stringent procedural or substantive requirements) until such time as amended policies are adopted by the Board of Education. References herein to 92 NAC 51 citations are made to Rule 51 as in effect on the date of the adoption of these policies. In the event of renumbering or other revisions to Rule 51, the policy shall be interpreted and implemented consistent with such renumbering or revisions.

1. Free Appropriate Public Education

eliminate 612.01

A free appropriate public education shall be made available to all children with disabilities residing in the District from date of diagnosis through the school year in which the student reaches 21 years of age, including children with disabilities who have been suspended or expelled.

Legal Reference: 92 NAC 51-004.01 through 004.03A and 007.07C2 through 007.07C6

2. Full Educational Opportunity Goal

eliminate 612.02

The District shall take steps to ensure that its children with verified disabilities have available to them the variety of educational programs and services available to children without disabilities in the areas served by the District, including art, music, industrial arts, family consumer science education, and vocational education.

Legal Reference: 92 NAC 51-004.11A

3. Child Find

eliminate 612.03

All children from birth to age twenty-one (21) with disabilities residing in the District, including children with disabilities who are homeless or are wards of the state or attending nonpublic schools, regardless of the severity of their disabilities, who are in need of special education and related services, will be identified, located and evaluated and a practical method shall be developed and implemented by the administration to determine which children with disabilities are currently receiving needed special education and related services. The District will publish annual notice of any significant activity that is designed to identify, locate, or evaluate children to publicly notify parents. The District will screen and evaluate all children with suspected disabilities birth through age 21, and will implement practical methods to track which children are currently receiving special education and related services. The District will provide student referrals that are accompanied by documentation of scientific, research, or evidence-based academic and/or behavioral interventions that have been implemented as designed for the appropriate period of time

to show effect or lack of effect that demonstrates the child is not making a sufficient rate of progress to meet age or state-approved, grade-level standards within a reasonable time frame. The District will provide sustained supervision to monitor the implementation of compliant practices for the Child Find Rule. The District will use supervision and monitoring data to identify schools and/or personnel that require technical assistance to support compliant practices in the area of Child Find, paying particular attention to the communities experiencing disproportionality in the schools. All District Child Find activities will be equitably available to all children regardless of race, ethnicity, language, location, transience, income level, and access to medical care.

Legal Reference: 92 NAC 51-006.01 through 006.01A2

4. **Pre-Referral Interventions**

For a school age student, a general education student assistance team (SAT) or a comparable problem solving team shall be used prior to referral for multidisciplinary team evaluation. The SAT or comparable problem solving team shall utilize and document problem solving and intervention strategies to assist the teacher in the provision of general education. If the student assistance team or comparable problem solving team feels that all viable alternatives have been explored, a referral for multidisciplinary evaluation shall be completed. A referral shall include information from the SAT or comparable problem solving team, meeting the requirements of 92 NAC 51-006.01B and a listing of the members of the SAT or comparable problem solving team.

Legal Reference: 92 NAC 51-006.01B

5. **Individualized Education Program (IEP)**

eliminate 612.05
An individualized education program, or an individualized family service plan, is to be developed, reviewed, and revised for each child with a disability in accordance with 92 NAC 51-007.

Legal Reference: 92 NAC 51-007

6. **Least Restrictive Environment**

eliminate 612.08
To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are to be educated with children who are not disabled, and special classes, separate schooling, or other removal of children with disabilities from the regular educational environment will occur only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily (the "Least Restrictive Environment Rules").

The District will: (1) develop and implement written procedures for implementation of the LRE Rules; (2) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the LRE Rules; (3) provide sustained supervision to monitor the implementation of compliant practices for the LRE Rules; (4) use the supervision and monitoring data to identify schools and/or personnel that require technical assistance to support compliant practices in the area of least restrictive environment, paying particular attention to the disproportionate group; (5) ensure that every Individualized Education Programs (IEP) team meaningfully considers various support systems and activities that could be used to assist students with disabilities (SWD) to be educated successfully in general education classes prior to the consideration of pullout special education services; (6) ensure that special education teachers provide support to general education teachers in a variety of ways including, but not limited to, consultation, implementation of accommodations or modifications, and co-teaching; (7) ensure that a continuum of alternative placements is

available to meet the needs of children with disabilities, particularly those in the disproportionate group, for special education and related services; (8) ensure that, in determining the educational placement of a child with a disability, including a preschool child with a disability, each district ensures that the placement decision is made by a group of persons including the parents, and other persons knowledgeable about the child, the meaning of the evaluation data, and the placement options. Particular attention is paid to the disproportionate group; (9) ensure that placement discussions are based upon a completed IEP developed by the IEP team, focused on individualized student needs; and (10) ensure that the IEP teams review the students' progress at least annually to determine appropriate placement and progress towards annual goals.

Legal Reference: 92 NAC 51-008.01

7. Procedural Safeguards *eliminate 612.10*
Children with disabilities and their parents shall be afforded the required procedural safeguards.

Legal Reference: 92 NAC 51-009.01 through 009.07; 009.10 through 009.12;
009.14, 006.07

8. Disciplinary Removal of Children with Disabilities

The District will (1) develop and implement written procedures for disciplining students with disabilities (the "Discipline Rules"); (2) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the Discipline Rules; (3) provide sustained supervision to monitor the implementation of compliant practices for the Discipline Rules; (4) use supervision and monitoring data, disaggregated by race/ethnicity, to identify schools and/or personnel that require technical assistance to support compliant practices in the area of discipline (including but not limited to: de-escalation techniques, functional behavior assessment, behavior intervention planning, and manifestation determination procedures); (5) ensure that school personnel appropriately consider unique circumstances on a case-by-case basis when determining suspension of a child with a disability, and ensure that data shows that these considerations are equitably made by race/ethnicity; (6) notify parents on the day that the decision is made to make a removal that constitutes a change in placement of a child with a disability because of violation of a code of child conduct, and send parents copies of the procedural safeguards; (7) provide educational services for students removed fewer than 10 days to enable the student to continue to participate in the general educational curriculum, although in another setting, and to progress toward meeting the goals set out in the Individualized Education Programs, with data showing that these services are equitably provided by race/ethnicity; (8) ensure that within 10 school days of any decision to change placement of a child with a disability because of a violation of a code of student conduct, the IEP Team will review all relevant information in the file to determine whether the conduct in question was caused by or had a direct and substantial relationship to the child's disability or the conduct was the direct result of the district's failure to implement the IEP, and that such determinations are made equitable by race/ethnicity; and (9) ensure that, if the IEP Team makes a determination that the conduct was a manifestation of the child's disability, then the IEP Team conducts a functional behavioral assessment, unless the District conducted a FBA before the behavior that resulted in the change of placement occurred, and implements a behavioral intervention plan.

Legal Reference: 92 NAC 51-016

9. Evaluation, Identification, and Reevaluation Procedures*eliminate 6/2/04*

Children with disabilities shall be evaluated, identified, and reevaluated in accordance with 92 NAC 51-006. The District will: (1) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the Evaluation and Reevaluation Rule; (2) provide sustained supervision to monitor the implementation of compliant practices for the Evaluation and Reevaluation Rule; (3) use the supervision and monitoring data, disaggregated by race and ethnicity, to identify schools and/or personnel that require technical assistance to support compliant practices in the area of evaluation and reevaluation, as well as the appropriate technical assistance/professional development to any schools and/or personnel identified in such data; (4) conduct a reevaluation of each child with a disability at least once every 3 years, unless the parent and the District agree that a reevaluation is unnecessary; (5) use a variety of assessment tools and strategies to gather relevant academic, functional, and developmental information about the child, including information provided by the parents, and information related to enabling the child to be involved in and progress in the general education curriculum that may assist in determining: (i) Whether the child is a child with a disability, and (ii) The content of the child's individualized education program; (6) use more than one procedure to determine whether a child has a disability and the appropriate educational program for the child; (7) use technically sound instruments to assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors; (8) select assessments and other evaluation materials in a manner that (i) does not discriminate on a racial or cultural basis, (ii) is provided and administered in the child's native language or other mode of communication and in the form most likely to yield accurate information on what the child knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer, (iii) has been validated for the specific purpose for which they are used, and (iv) are administered by trained and knowledgeable personnel in accordance with any instructions provided by the producer of the assessments; and (9) provide high quality, sustained professional learning activities on the written procedures for appropriate District and school personnel to assist with the implementation of the Evaluation and Reevaluation Rule.

The District will respond to a request for an Independent Educational Evaluation without unnecessary delay. Locations of any evaluator shall be within a reasonable distance of the District. A reasonable distance means within 100 miles of the school building the child attends and within Nebraska. In the event this geographic area restriction would prevent a parent from obtaining an Independent Educational Evaluation, the location of the evaluator may be outside the specified geographic area but must be within Nebraska. The District will provide the parent(s) with a list of qualified agencies/evaluators within the geographic area. The evaluators are to have their rates approved by the Nebraska Department of Education to be authorized to conduct the evaluation.

Legal Reference: 92 NAC 51-006

10. Confidentiality of Personally Identifiable Information*eliminate 6/2/03*

The confidentiality of student records and information shall be maintained in accordance with law.

Legal Reference: 92 NAC 51-003.16, 003.20, 009.03 through 009.03M3

11. Transition of Children from Part C to Preschool Programs *eliminate 612.06*

Children participating in early intervention programs under Part C of the IDEA (early intervention services) and who will participate in preschool programs assisted under Part B of the IDEA (services for school-aged children) shall experience a smooth and effective transition to those preschool programs in a manner consistent with 92 NAC 52-008. The District will participate in transition planning conferences arranged by the designated lead agency.

Legal Reference: 92 NAC 52-008

12. Children in Nonpublic Schools *eliminate 612.09*

To the extent consistent with the number and location of children with disabilities in the District who are enrolled by their parents in nonpublic elementary and secondary schools in the District, provision will be made for the participation of those children in the programs assisted or carried out under Part B of the IDEA (services for school-aged children) by providing them with special education and related services.

Legal Reference: 92 NAC 51-012.08 and 015

13. Personnel Standards and Personnel Development *eliminate 612.12*

Personnel providing special education or related services to children with disabilities shall be appropriately and adequately prepared and trained in accordance with IDEA requirements and the District will take measurable steps to recruit, hire, train and retain personnel meeting the requirements of IDEA to provide such services.

Legal Reference: 92 NAC 51-010

14. Participation in and Reporting of State and District Wide Assessments *eliminate 612.07*

All children with disabilities shall be included in all general state and district wide assessment programs, including assessments described under section 612(a)(16)(A) of the IDEA with appropriate accommodations and alternate assessments where necessary and as indicated in their respective individualized education programs. The District will make available to the Nebraska Department of Education the information necessary to carry out its duties relating to the reporting of children with disabilities participation in assessments.

Legal Reference: 92 NAC 51-004.05

15. Suspension and Expulsion Rates *eliminate 612.14*

The District will examine data, including data disaggregated by race/ethnicity, gender, LEP status, and disability category, to determine if significant discrepancies are occurring in the rate of long-term suspensions and expulsions of children with disabilities.

Legal Reference: 92 NAC 51-004.06E

16. Access to Instructional Materials *eliminate 612.15*

As part of any printed instructional materials adoption process, procurement contract, or other practice or instrument used for purchase of printed instructional materials, the District will enter into a written contract with the publisher of the printed instructional materials to:

- A. Require the publisher to prepare and, on or before delivery of the print instructional materials, provide to the National Instructional Material Access Center, electronic files containing the contents of the printed instructional materials using the National Instructional Materials Accessibility Standard, or

- B. Purchase instructional materials from the publisher that are produced in, or may be rendered in specialized formats.

Legal Reference: 92 NAC 51-004.15

17. Over-Identification and Disproportionality *eliminate 612.16*

Procedures shall be in place to ensure that testing and evaluation materials and procedures utilized for the evaluation and placement of children with disabilities will be selected and administered so as not to be racially or culturally discriminatory. Such materials or procedures shall be provided and administered in the child's native language or mode of communication, unless it is clearly not feasible to do so, and no single procedure shall be the sole criterion for determining an appropriate educational program for a child. All District special education provisions will be equitably available to all children regardless of race, ethnicity, language, location, transience, income level, and access to medical care.

Legal Reference: 92 NAC 51-006.02C

18. Prohibition on Mandatory Medication *eliminate 612.17*

Children shall not be required to obtain a prescription for a controlled substance as a condition of attending school, receiving an evaluation to determine whether a child has a disability or the nature and extent of special education and related services the child needs, or receiving special education services.

Legal Reference: 92 NAC 51-004.11D; 21 U.S.C. §812(c)

19. Transportation *eliminate 612.11*

Transportation will be provided for children with disabilities who are eligible for transportation and residents of the school district as required by law.

Legal Reference: 92 NAC 51-014.01 through 014.02

20. Surrogates

A surrogate will be appointed and other action taken to ensure the rights of children with a disability as required by law.

Legal Reference: 92 NAC 51-009.10

21. Early Intervention Services – Consent

When a parent refuses to provide consent under 92 NAC 52, a meeting will be held or offered to explain to the parents how their failure to consent affects the ability of their child to receive services under 92 NAC 52.

Legal Reference: 92 NAC 52

22. Eligibility Determinations

The District will (1) develop written procedures for implementation of the Eligibility Determination Rule; (2) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the Eligibility Determination Rule; (3) provide sustained supervision to monitor the implementation of compliant practices for the Eligibility Determination Rule; (4) use the supervision and monitoring data, disaggregated by race and ethnicity, to identify schools and/or personnel that require technical assistance to support compliant practices in the area of eligibility; (5) ensure Individualized Education Programs (IEPs) are developed for children with a

determination made of having a disability that has: (a) an adverse effect on educational performance (academic, functional, and/or developmental) and (b) requires special education and related services; (6) ensure that an eligibility report, which documents the area of disability, is completed and placed in each child's special education folder, with the eligibility report providing statements for each component of the eligibility and be comprehensive enough to serve as the evaluation report when necessary; (7) ensure the completion of the administration of assessments and other measures that the Multidisciplinary Evaluation Team (a group of qualified professionals and the parents of the child) determine whether the child is a child with a disability and the educational needs of the child; (8) ensure appropriate consideration of the exclusionary factor for reading (a child is not to be determined to be a child with a disability if the primary factor for that determination is a lack of appropriate instruction in reading, including the essential components of reading instruction as defined in section 1208(3) of ESEA); (9) ensure appropriate consideration of the exclusionary factor for math (a child must not be determined to be a child with a disability if the primary factor for that determination is a lack of appropriate instruction in math); (10) ensure appropriate consideration of the exclusionary factor for Limited English Proficiency (LEP) (a child will not be determined to be a child with a disability if the primary factor for that determination is limited English proficiency); and (11) ensure (1) evaluation data draw upon information from a variety of sources, including aptitude and achievement tests, parent input, and teacher recommendations as well as the information about the child's physical condition, social or cultural background, and adaptive behavior and (2) that information obtained from all these sources is documented and carefully considered.

Legal Reference: 92 NAC 51-006.04.

Legal Reference: 34 CFR Parts 300, 303 and 304
Neb. Rev. Stat. Sec. 79-1110 to 79-1167
92 NAC 51, 52 and 55

Date of Adoption: [Insert Date]

InstructionSpecial Education

[Name] Public Schools adopts this special education policy with the intent that the policy maintains the District's compliance with all applicable laws affecting special education services and programs. The Superintendent or designees shall develop regulations or procedures to implement these policies. Employees and contractors of the District are expected to comply with these policies and all regulations, guidelines and procedures related to this policy in all respects.

The District will abide by all state and federal laws relating to special education. The District's special education policy and regulations, guidelines and procedures related to this policy are to be interpreted so as to be in compliance with such laws. In the event of changes in law, the school administration shall be authorized to implement modifications of practice to comply with such changes (whether the changes impose more or less stringent procedural or substantive requirements) until such time as amended policies are adopted by the Board of Education. References herein to 92 NAC 51 citations are made to Rule 51 as in effect on the date of the adoption of these policies. In the event of renumbering or other revisions to Rule 51, the policy shall be interpreted and implemented consistent with such renumbering or revisions.

1. Free Appropriate Public Education

A free appropriate public education shall be made available to all children with disabilities residing in the District from date of diagnosis through the school year in which the student reaches 21 years of age, including children with disabilities who have been suspended or expelled.

Legal Reference: 92 NAC 51-004.01 through 004.03A and 007.07C2 through 007.07C6

2. Full Educational Opportunity Goal

The District shall take steps to ensure that its children with verified disabilities have available to them the variety of educational programs and services available to children without disabilities in the areas served by the District, including art, music, industrial arts, family consumer science education, and vocational education.

Legal Reference: 92 NAC 51-004.11A

3. Child Find

All children from birth to age twenty-one (21) with disabilities residing in the District, including children with disabilities who are homeless or are wards of the state or attending nonpublic schools, regardless of the severity of their disabilities, who are in need of special education and related services, will be identified, located and evaluated and a practical method shall be developed and implemented by the administration to determine which children with disabilities are currently receiving needed special education and related services. The District will publish annual notice of any significant activity that is designed to identify, locate, or evaluate children to publicly notify parents. The District will screen and evaluate all children with suspected disabilities birth through age 21, and will implement practical methods to track which children are currently receiving special education and related services. The District will provide student referrals that are accompanied by documentation of scientific, research, or evidence-based academic and/or behavioral interventions that have been implemented as designed for the appropriate period of time

to show effect or lack of effect that demonstrates the child is not making a sufficient rate of progress to meet age or state-approved, grade-level standards within a reasonable time frame. The District will provide sustained supervision to monitor the implementation of compliant practices for the Child Find Rule. The District will use supervision and monitoring data to identify schools and/or personnel that require technical assistance to support compliant practices in the area of Child Find, paying particular attention to the communities experiencing disproportionality in the schools. All District Child Find activities will be equitably available to all children regardless of race, ethnicity, language, location, transience, income level, and access to medical care.

Legal Reference: 92 NAC 51-006.01 through 006.01A2

4. Pre-Referral Interventions

For a school age student, a general education student assistance team (SAT) or a comparable problem solving team shall be used prior to referral for multidisciplinary team evaluation. The SAT or comparable problem solving team shall utilize and document problem solving and intervention strategies to assist the teacher in the provision of general education. If the student assistance team or comparable problem solving team feels that all viable alternatives have been explored, a referral for multidisciplinary evaluation shall be completed. A referral shall include information from the SAT or comparable problem solving team, meeting the requirements of 92 NAC 51-006.01B and a listing of the members of the SAT or comparable problem solving team.

Legal Reference: 92 NAC 51-006.01B

4.5. Individualized Education Program (IEP)

An individualized education program, or an individualized family service plan, is to be developed, reviewed, and revised for each child with a disability in accordance with 92 NAC 51-007.

Legal Reference: 92 NAC 51-007

5.6. Least Restrictive Environment

To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are to be educated with children who are not disabled, and special classes, separate schooling, or other removal of children with disabilities from the regular educational environment will occur only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

The District will: (1) develop and implement written procedures for implementation of the Least Restrictive Environment (LRE) Rule; (2) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the LRE Rule; (3) provide sustained supervision to monitor the implementation of compliant practices for the LRE Rule; (4) use the supervision and monitoring data to identify schools and/or personnel that require technical assistance to support compliant practices in the area of least restrictive environment, paying particular attention to the disproportionate group; (5) ensure that every Individualized Education Programs (IEP) team meaningfully considers various support systems and activities that could be used to assist students with disabilities (SWD) to be educated successfully in general education classes prior to the consideration of pullout special education services; (6) ensure that special education teachers provide support to general education teachers in a variety of ways including, but not limited to, consultation, implementation of

accommodations or modifications, and co-teaching; (7) ensure that a continuum of alternative placements is available to meet the needs of children with disabilities, particularly those in the disproportionate group, for special education and related services; (8) ensure that, in determining the educational placement of a child with a disability, including a preschool child with a disability, each district ensures that the placement decision is made by a group of persons including the parents, and other persons knowledgeable about the child, the meaning of the evaluation data, and the placement options. Particular attention is paid to the disproportionate group; (9) ensure that placement discussions are based upon a completed IEP developed by the IEP team, focused on individualized student needs; and (10) ensure that the IEP teams review the students' progress at least annually to determine appropriate placement and progress towards annual goals.

Legal Reference: 92 NAC 51-008.01-through-008.011

6.7. Procedural Safeguards

Children with disabilities and their parents shall be afforded the required procedural safeguards.

Legal Reference: 92 NAC 51-009.01 through 009.07; 009.10 through 009.12; 009.14, 006.07 and 016.01 through 016.07C

8. Disciplinary Removal of Children with Disabilities

The District will (1) develop and implement written procedures for disciplining students with disabilities (the "Discipline Rules"); (2) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the Discipline Rules; (3) provide sustained supervision to monitor the implementation of compliant practices for the Discipline Rules; (4) use supervision and monitoring data, disaggregated by race/ethnicity, to identify schools and/or personnel that require technical assistance to support compliant practices in the area of discipline (including but not limited to: de-escalation techniques, functional behavior assessment, behavior intervention planning, and manifestation determination procedures); (5) ensure that school personnel appropriately consider unique circumstances on a case-by-case basis when determining suspension of a child with a disability, and ensure that data shows that these considerations are equitably made by race/ethnicity; (6) notify parents on the day that the decision is made to make a removal that constitutes a change in placement of a child with a disability because of violation of a code of child conduct, and send parents copies of the procedural safeguards; (7) provide educational services for students removed fewer than 10 days to enable the student to continue to participate in the general educational curriculum, although in another setting, and to progress toward meeting the goals set out in the Individualized Education Programs, with data showing that these services are equitably provided by race/ethnicity; (8) ensure that within 10 school days of any decision to change placement of a child with a disability because of a violation of a code of student conduct, the IEP Team will review all relevant information in the file to determine whether the conduct in question was caused by or had a direct and substantial relationship to the child's disability or the conduct was the direct result of the district's failure to implement the IEP, and that such determinations are made equitable by race/ethnicity; and (9) ensure that, if the IEP Team makes a determination that the conduct was a manifestation of the child's disability, then the IEP Team conducts a functional behavioral assessment, unless the District conducted a FBA before the behavior that resulted in the change of placement occurred, and implements a behavioral intervention plan.

Legal Reference: 92 NAC 51-016

7.9. Evaluation, and Identification, and Reevaluation Procedures

Children with disabilities shall be evaluated, and identified, and reevaluated in accordance with 92 NAC 51-006. The District will: (1) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the Evaluation and Reevaluation Rule; (2) provide sustained supervision to monitor the implementation of compliant practices for the Evaluation and Reevaluation Rule; (3) use the supervision and monitoring data, disaggregated by race and ethnicity, to identify schools and/or personnel that require technical assistance to support compliant practices in the area of evaluation and reevaluation, as well as the appropriate technical assistance/professional development to any schools and/or personnel identified in such data; (4) conduct a reevaluation of each child with a disability at least once every 3 years, unless the parent and the District agree that a reevaluation is unnecessary; (5) use a variety of assessment tools and strategies to gather relevant academic, functional, and developmental information about the child, including information provided by the parents, and information related to enabling the child to be involved in and progress in the general education curriculum that may assist in determining: (i) Whether the child is a child with a disability, and (ii) The content of the child's individualized education program; (6) use more than one procedure to determine whether a child has a disability and the appropriate educational program for the child; (7) use technically sound instruments to assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors; (8) select assessments and other evaluation materials in a manner that (i) does not discriminate on a racial or cultural basis, (ii) is provided and administered in the child's native language or other mode of communication and in the form most likely to yield accurate information on what the child knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer, (iii) has been validated for the specific purpose for which they are used, and (iv) are administered by trained and knowledgeable personnel in accordance with any instructions provided by the producer of the assessments; and (9) provide high quality, sustained professional learning activities on the written procedures for appropriate District and school personnel to assist with the implementation of the Evaluation and Reevaluation Rule.

The District will respond to a request for an Independent Educational Evaluation without unnecessary delay. Locations of any evaluator shall be within a reasonable distance of the District. A reasonable distance means within 100 miles of the school building the child attends and within Nebraska. In the event this geographic area restriction would prevent a parent from obtaining an Independent Educational Evaluation, the location of the evaluator may be outside the specified geographic area but must be within Nebraska. The District will provide the parent(s) with a list of qualified agencies/evaluators within the geographic area. The evaluators are to have their rates approved by the Nebraska Department of Education to be authorized to conduct the evaluation.

Legal Reference: 92 NAC 51-006

8.10. Confidentiality of Personally Identifiable Information

The confidentiality of student records and information shall be maintained in accordance with law.

Legal Reference: 92 NAC 51-003.16, 003.20, 009.03 through 009.03M3

9.11. Transition of Children from Part C to Preschool Programs

Children participating in early intervention programs under Part C of the IDEA (early intervention services) and who will participate in preschool programs assisted under Part B of the IDEA (services for school-aged children) shall experience a smooth and effective transition to those

preschool programs in a manner consistent with 92 NAC 52-008. The District will participate in transition planning conferences arranged by the designated lead agency.

Legal Reference: 92 NAC 52-008

10.12. Children in Nonpublic Schools

To the extent consistent with the number and location of children with disabilities in the District who are enrolled by their parents in nonpublic elementary and secondary schools in the District, provision will be made for the participation of those children in the programs assisted or carried out under Part B of the IDEA (services for school-aged children) by providing them with special education and related services.

Legal Reference: 92 NAC 51-012.08 and 015

11.13. Personnel Standards and Personnel Development

Personnel providing special education or related services to children with disabilities shall be appropriately and adequately prepared and trained in accordance with IDEA requirements and the District will take measurable steps to recruit, hire, train and retain personnel meeting the requirements of IDEA to provide such services.

Legal Reference: 92 NAC 51-010

12.14. Participation in and Reporting of State and District Wide Assessments

All children with disabilities shall be included in all general state and district wide assessment programs, including assessments described under section 612(a)(16)(A) of the IDEA with appropriate accommodations and alternate assessments where necessary and as indicated in their respective individualized education programs. The District will make available to the Nebraska Department of Education the information necessary to carry out its duties relating to the reporting of children with disabilities participation in assessments.

Legal Reference: 92 NAC 51-004.05

13.15. Suspension and Expulsion Rates

The District will examine data, including data disaggregated by race/~~and~~ ethnicity, gender, LEP status, and disability category, to determine if significant discrepancies are occurring in the rate of long-term suspensions and expulsions of children with disabilities.

Legal Reference: 92 NAC 51-004.06E

14.16. Access to Instructional Materials

As part of any printed instructional materials adoption process, procurement contract, or other practice or instrument used for purchase of print instructional materials, the District will enter into a written contract with the publisher of the printed instructional materials to:

- A. Require the publisher to prepare and, on or before delivery of the printed instructional materials, provide to the National Instructional Material Access Center, electronic files containing the contents of the printed instructional materials using the National Instructional Materials Accessibility Standard, or
- B. Purchase instructional materials from the publisher that are produced in, or may be rendered in specialized formats.

Legal Reference: 92 NAC 51-004.15

15.17. Over-Identification and Disproportionality

Procedures shall be in place to ensure that testing and evaluation materials and procedures utilized for the evaluation and placement of children with disabilities will be selected and administered so as not to be racially or culturally discriminatory. Such materials or procedures shall be provided and administered in the child's native language or mode of communication, unless it is clearly not feasible to do so, and no single procedure shall be the sole criterion for determining an appropriate educational program for a child. All District special education provisions will be equitably available to all children regardless of race, ethnicity, language, location, transience, income level, and access to medical care.

Legal Reference: 92 NAC 51-003.10; 006.02C

16.18. Prohibition on Mandatory Medication

Children shall not be required to obtain a prescription for a controlled substance as a condition of attending school, receiving an evaluation to determine whether a child has a disability or the nature and extent of special education and related services the child needs, or receiving special education services.

Legal Reference: 92 NAC 51-004.11D; 21 U.S.C. §812(c)

17.19. Transportation

Transportation will be provided for children with disabilities who are eligible for transportation and residents of the school district as required by law.

Legal Reference: 92 NAC 51-014.01 through 014.02

18.20. Surrogates

A surrogate will be appointed and other action taken to ensure the rights of children with a disability as required by law.

Legal Reference: 92 NAC 51-009.10

19.21. Early Intervention Services – Consent

When a parent refuses to provide consent under 92 NAC 52, a meeting will be held or offered to explain to the parents how their failure to consent affects the ability of their child to receive services under 92 NAC 52.

Legal Reference: 92 NAC 52

22. Eligibility Determinations

The District will (1) develop written procedures for implementation of the Eligibility Determination Rule; (2) provide high quality, sustained professional learning activities on the written procedures for appropriate district and school personnel to assist with the implementation of the Eligibility Determination Rule; (3) provide sustained supervision to monitor the implementation of compliant practices for the Eligibility Determination Rule; (4) use the supervision and monitoring data, disaggregated by race and ethnicity, to identify schools and/or personnel that require technical assistance to support compliant practices in the area of eligibility; (5) ensure Individualized Education Programs (IEPs) are developed for children with a determination made of having a disability that has: (a) an adverse effect on educational performance (academic, functional, and/or developmental) and (b) requires special education and related services; (6) ensure that an eligibility report, which documents the area of disability, is completed and placed in each child's special education folder, with the eligibility report providing

statements for each component of the eligibility and be comprehensive enough to serve as the evaluation report when necessary; (7) ensure the completion of the administration of assessments and other measures that the Multidisciplinary Evaluation Team (a group of qualified professionals and the parents of the child) determine whether the child is a child with a disability and the educational needs of the child; (8) ensure appropriate consideration of the exclusionary factor for reading (a child is not to be determined to be a child with a disability if the primary factor for that determination is a lack of appropriate instruction in reading, including the essential components of reading instruction as defined in section 1208(3) of ESEA); (9) ensure appropriate consideration of the exclusionary factor for math (a child must not be determined to be a child with a disability if the primary factor for that determination is a lack of appropriate instruction in math); (10) ensure appropriate consideration of the exclusionary factor for Limited English Proficiency (LEP) (a child will not be determined to be a child with a disability if the primary factor for that determination is limited English proficiency); and (11) ensure (1) evaluation data draw upon information from a variety of sources, including aptitude and achievement tests, parent input, and teacher recommendations as well as the information about the child's physical condition, social or cultural background, and adaptive behavior and (2) that information obtained from all these sources is documented and carefully considered.

Legal Reference: 92 NAC 51-006.04.

Legal Reference: 34 CFR Parts 300, 303 and 304
Neb. Rev. Stat. Sec. 79-1110 to 79-1167
92 NAC 51, 52 and 55

Date of Adoption: [Insert Date]

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two years;
- 3) Implement a Control System procedure;
- 4) Continue to develop and implement adequate maintenance procedures for the equipment;
- 5) Continue to develop and implement sales procedures for the equipment; and
- 6) Continue to develop and implement disposition procedure for the equipment.

Legal Reference: 2 C.F.R. §§ 200.313 & 200.33.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids;
- 4) A procedure for competitive proposals; and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient.

For all other records, the District will retain such records for the length of time as required by law.
Legal Reference: 2 C.F.R. § 200.333.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will verify that a vendor has not been debarred, suspended or otherwise excluded, and the District will maintain a copy of said verification.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Identifying adequately the source and application of funds for federally-funded activities;
- 4) Ensuring effective controls over and accountability for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other Federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another Federal award, except where the federal statute authorizing a program specifically provides that Federal funds made

available for such program can be applied to matching or cost sharing requirements of other Federal programs;

- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both Federal and non-Federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally-assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Budget estimates will generally not be used to support charges to Federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The

District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. §§ 200, et seq.

Date of Adoption: [Insert Date]

NEW

one Paragraph
coincides with
0706.07

FISCAL MANAGEMENT INTERNAL CONTROLS

The District will develop the necessary procedures to comply with the following fiscal management internal controls relating to oversight of all federal and state grant programs. Equipment Management Requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until the District disposes of that equipment, to meet the following requirements of 2 CFR 200.313 and 2 CFR 200.33:

- 1) Maintain property records procedure and policies (include description, serial number or other identification number, source of funding, acquisition date, etc.);
- 2) Develop and maintain a physical inventory procedure to occur a minimum of every 2 years;
- 3) A Control System procedure to ensure adequate safeguards are in place;
- 4) Develop and implement adequate maintenance procedures for such equipment;
- 5) Develop and implement sales procedures for such equipment; and
- 6) Develop and implement disposition procedures for such equipment.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified below from 2 CFR 200.320;

- 1) A procedure for micro-purchases (Under 10,000);
- 2) A procedure for small purchases (10,000 to 250,000);
- 3) A procedure for sealed bids (using Lowest Bidder for over 250,000);
- 4) A procedure for competitive proposals (including showing why not sealed bids were not used for over 250,000); and
- 5) A procedure for noncompetitive bids (when sole sourced, must prove only source).

Record Retention: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient in accordance with 2 CFR 200.333. Other records will be retained for a period of time as required by law.

Suspension and Debarment: The District may not subcontract with or award subgrants in any Federal assistance program to any person or company who is debarred or suspended and is required to check for excluded parties at the System for Award Management, SAM (formerly the Excluded Parties List System, EPLS) website before any procurement

Approved _____ Reviewed _____ Revised _____
transaction in accordance with 2 CFR 200.213 and Policy 706.07 Suspension and
Debarment.

Financial Management: The District must develop and maintain financial management systems to account for federal funds, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Such records must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award in accordance with 2 CFR 200.302. See also §200.450 Lobbying.

The financial management system of each non-Federal entity must provide for the following;

- 1) A procedure for Identification of all Federal awards received and expended and the Federal programs under which they were received;
- 2) A procedure for accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with reporting requirements
- 3) A procedure to maintain records that identify adequately the source and application of funds for federally-funded activities.
- 4) A procedure for maintaining effective control over, and accountability for, all funds, property, and other assets.
- 5) A procedure for comparing District expenditures with budget amounts for each federal award.
- 6) A procedure to ensure payments of federal funds are made in accordance with 2 CFR 200.305.
- 7) A procedure for determining the allowability of costs in accordance with 2 CFR 200.305 Subpart E-Cost Principals and the term and conditions of the Federal award.

Program Income: The District will follow the guidance of the Federal awarding agency in how it uses, applies and accounts for all income received under those programs as listed below in accordance with 2 CFR 200.307;

- 1) *Deduction.* Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs
- 2) *Addition.* With prior approval of the Federal awarding agency program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.
- 3) *Cost sharing or matching.* With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching

requirement of the Federal award. The amount of the Federal award remains the same.

Cost Sharing or Matching: For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching when such contributions meet all of the following criteria in accordance with 2 CFR 200.306 and a procedure must ensure these criteria are covered:

- (1) Are verifiable from the District's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under 2 CFR 200.305 Subpart E—Cost Principles;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of the law, as applicable in the terms and conditions of the federal award.

Unexpected or Extraordinary Circumstances: For all Federal awards, If the District does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the District may later amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees in accordance with 2 CFR 200 et seq. If the conditions exist for charges to be made to the Federal grant, charges may also be made to any non-Federal sources that are used by the District in order to meet a matching requirement. The District may develop a procedure to ensure that federal expenditures during the unexpected or extraordinary circumstance are allowable.

Compensation for personal services: (a) *General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages, salaries, and fringe benefits in accordance with 2 CFR 200.430 and .431. Costs of compensation are allowable to the extent that they satisfy the following requirements;

- (1) Is reasonable for the services rendered and conforms to the established written policy and procedures of the District consistently applied to both Federal and non-Federal activities;

Compensation and fringe benefits: (a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits in accordance with 2 CFR 200.431 include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, District employee agreement, or an established policy of the District.

(b) *Leave*. The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

(1) They are provided under established written leave policies;

Standards for Documentation of Personnel Expenses: (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed in accordance with 2.CFR 200.430. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the District;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written policy;
- (v) Comply with the established accounting policies and practices of the District; and
- (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (vii) Budget estimates do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:
 - (A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

- (B) Significant changes in the corresponding work activity (as defined by the District's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
 - (C) The District's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.
- (2) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

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SUSPENSION AND DEBARMENT

The district may not subcontract with or award subgrants to any person or company equal to or in excess of \$25,000 in any Federal assistance program who is debarred or suspended and is required to check for excluded parties at the System for Award Management, SAM (formerly the Excluded Parties List System, EPLS) website before any procurement transaction. This list is located at: <http://www.sam.gov/>.

In the event a vendor, person or company under consideration to be awarded a bid or contract for goods or services to be funded by any Federal assistance program is on the ineligibility list at SAM the district shall comply with the contracting restrictions as outlined in accordance with Federal regulations.

The following language shall be inserted into all vendor contracts equal to or in excess of \$25,000 funded wholly or in part by Federal Assistance Programs:

Certification Regarding Suspension, Debarment and Ineligibility

To the best of its knowledge and belief, neither the contractor or its principals are presently suspended, debarred, proposed for debarment or otherwise declared ineligible for the award of contracts by any Federal agency by the inclusion of the contractor or its principals in the current "LIST OF PARTIES EXCLUDED FROM FEDERAL PROCUREMENT OR NONPROCUREMENT PROGRAMS" published by the U.S. Government's System for Award Management. The contractor shall provide immediate written notice to the District if at any time the contractor learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

It shall be the responsibility of the superintendent to implement this policy.

Approved _____ Reviewed _____ Revised _____

CONTRACT OF EMPLOYMENT WITH SUPERINTENDENT

This Contract is made by and between the Board of Education of Scotts Bluff County School District No. 79-0011, commonly known as Morrill Public Schools, (the “Board” and the “District” respectively) and _____ (the “Superintendent”).

According to the action taken by the Board as recorded in the minutes of the Board meeting held on _____, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the following terms and conditions:

I. Terms of Contract:

- A. Term: This Contract is for an initial term of ____ years, beginning on July 1, 2022, and expiring on June 30, _____.
- B. Contract Year: A “contract year” for purposes of this Contract shall be from July 1 to June 30. The Superintendent shall be on duty all weekdays during the contract year except for legal holidays on which school is not in session and days elected as vacation days. The Superintendent may be required to perform duties during the foregoing holidays and on weekends as necessary.
- C. Automatic Extension. Beginning on July 1, _____, and on each subsequent July 1 during the term of this Contract, the contract term shall be automatically extended for one additional contract year unless on or before April 15 prior to an automatic extension, the Board notifies the Superintendent of the Board’s intent not to extend the Contract for an additional year or the Superintendent notifies the Board of the Superintendent’s intent not to extend the Contract for an additional year. In the event of such notice, the Contract term shall expire at the end of the then existing ____ year term.

II. Salary:

- A. Salary: The Superintendent’s salary for the term of this Contract is \$_____ per contract year. The Board may increase the Superintendent’s salary without such increase constituting a new contract or extending the Contract term.
- B. Payment of Salary: Salary payments shall be made in equal monthly installments on or about the 20th of each month. Salary payments shall be subject to state and federal withholding required by law, including without limitation retirement contributions, FICA, FUTA, Medicare, and state or federal unemployment contributions.

III. Benefits: As further consideration for the services to be performed by the Superintendent, it is agreed as follows:

A. Leave:

1. Vacation Leave: The Superintendent shall be allowed up to twenty (20) days of vacation leave per contract year, subject to the maximum accrual amount set forth herein. Any unused accumulated vacation leave may carry over from year to year, but in no event shall the Superintendent accrue more than twenty-five (25) days of vacation leave. The Superintendent shall not take vacation leave for more than five (5) consecutive working days at any one time without the prior approval of the Board. Vacation days are to be used in a manner and at times selected by the Superintendent; provided that the Superintendent shall make reasonable efforts to not schedule leaves which would cause the Superintendent to miss meetings of the Board or important school functions, and the Superintendent shall provide information such that the Superintendent may be contacted when necessary.
2. Sick Leave: The Superintendent shall be entitled to up to ten (10) days of sick leave per contract year, subject to the maximum accrual amount set forth herein. Any unused accumulated sick days may be carried over from year to year, but in no event shall the Superintendent accrue more than sixty (60) days of sick leave. Upon termination of employment, the Superintendent shall not be paid for any accrued, unused sick leave days. Sick leave may only be used if (a) the Superintendent has an illness or injury which prevents the Superintendent from attending work, (b) an immediate family member of the Superintendent is sick or injured and the Superintendent must miss work to care for the immediate family member, or (c) bereavement purposes.
3. Leave Log: The Superintendent shall maintain a monthly vacation and sick leave log which shall be kept current and available for review by the Board President and provided in the Board packets for the Board's monthly regular meetings.

B. Health Insurance:

The Superintendent shall be provided health insurance for the Superintendent and the Superintendent's spouse and dependent children through the District's group insurance plan. The District shall pay the health insurance premium and the Superintendent shall be responsible for all deductibles, copays, and other out of pocket expenses.

C. Section 125 Plan:

The Superintendent shall be permitted to participate in the District's Section 125 Plan.

D. Meetings and Dues:

The Superintendent shall attend appropriate professional meetings at the local, state, and national levels provided that such attendance does not interfere with the proper performance of Superintendent's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies.

E. Transportation Expenses:

The reasonable and necessary expenses of transportation required in the performance of the Superintendent's official duties shall be reimbursed at the rate set by the Board for District travel.

F. Monthly Cell Phone Stipend:

The Superintendent's job requires that he use a cell phone for purposes of communication with the Board and other designated District personnel and for other official duties. Thus, the District shall pay the Superintendent a cell phone stipend of \$50.00 per month.

G. Moving Expenses

The District shall reimburse the Superintendent up to \$_____ of the moving expenses incurred by the Superintendent in relocating to the District area. The Superintendent shall provide receipts, invoices, or other proof of such expenses prior to reimbursement by the District.

IV. Duties:

A. Specification of Duties:

The Superintendent shall perform the duties of Superintendent as are regularly and customarily expected for such position and such duties and responsibilities as are set forth in Board Policy or Regulation for such position. The Superintendent shall perform other duties as the Board may assign from time to time without further remuneration than what is already provided in this Contract.

B. Extra Duties:

The Board may also, from time to time, assign to the Superintendent "extra duty" assignments with extra compensation as approved by the Board. The Superintendent shall have no continuing right to such "extra duty" assignments once given, and they will be subject to discontinuation by the Board with or without cause at any time.

C. Use of Time:

The Superintendent agrees to devote full time to the assigned duties on working days. With the advance permission of the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing or other professional activities, as long as such activities do not interfere with Superintendent's duties, obligations and representations set forth in this Contract. If the Superintendent provides services to other school districts or undertake consultative work, speaking engagements, writing, lecturing or other professional activities, the Superintendent shall utilize the Superintendent's vacation time for such purposes, and hold the District harmless thereon.

D. Performance of Duties:

In performing the assigned duties, the Superintendent shall be governed by the policies, regulations and directions of the Board. The Superintendent shall, in all respects, diligently and faithfully perform the assigned duties to the best of the Superintendent's professional ability. Regular dependable attendance at meetings of the Board and committees of the Board and other assigned duties is an essential function of the Superintendent's position.

V. Board-Superintendent Relationship:

The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District and shall have primary responsibility for implementation of Board policy. The Superintendent will propose policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment, consistent with legal requirements and the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting.

VI. Evaluation of the Superintendent:

The Superintendent shall be evaluated not less than twice during the Superintendent's first contract year with the District. The Superintendent shall notify the Board President to remind the Board of the need to evaluate and provide the Board with the Board approved evaluation instrument at the Board's October and February regular meetings during the first contract year. After the first contract year, the Superintendent

shall be evaluated at least once during each contract year, unless the Board deems additional evaluations appropriate. After the first contract year, the Superintendent shall notify the Board President to remind the Board of the need to evaluate and provide the Board with the Board approved evaluation instrument at the Board's October regular meeting.

VII. Contract Termination:

A. Cancellation:

The Board may cancel this Contract during its term for any of the following reasons: (1) the Superintendent violates any of the provisions of this Contract; (2) the Superintendent performs any act or does anything which is materially harmful to the District; (3) the Superintendent becomes legally disqualified to perform as a superintendent in the State of Nebraska; (4) the Superintendent participates in any fraud; (5) the Superintendent causes any intentional damage to property; (6) the Superintendent engages in an unlawful act; (7) any representations by the Superintendent in this Contract are determined to be false or incorrect; and (8) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties. Suspension or other disciplinary action may be enforced according to applicable law.

Upon cancellation of this Contract for any reason, the compensation due to the Superintendent shall be prorated based on the number of days actually worked by the Superintendent. Any unearned fractional portion of any payment made, but not earned prior to cancellation of the Contract shall be refunded by the Superintendent.

B. Non-Renewal:

The Board may elect to not renew this Contract at the end of the term for any reason it deems sufficient if such non-renewal is constitutionally permissible.

C. Payment Upon Termination:

The salary due to the Superintendent at the time of the Superintendent's termination of employment by the Board, for any reason, shall be reduced by any sums owing to the District by the Superintendent. Any additional amount owed to the District by the Superintendent shall be immediately due and payable by the Superintendent to the District.

VIII. Representations and Legal Requirements:

The Superintendent affirms that (1) the Superintendent holds or will hold at the beginning of the term of the Contract a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract; (2) the required certificate to perform the assigned duties will be registered with the District as required by law; it being understood and agreed that this Contract is not valid until the required certificate is registered according to law and that the Superintendent shall not be compensated for any services performed prior to the date of registration of this certificate; and (3) the Superintendent is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract.

There shall be no penalty for release or resignation by the Superintendent from this Contract, but no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date. This Contract is subject to provisions of the School Employees Retirement Act.

IX. Governing Laws:

The parties shall be governed by all applicable Nebraska and federal laws, rules and regulations in performance of their respective duties and obligations under this Contract.

X. Amendment & Severability:

This Contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

Executed _____, 2022

Executed _____, 2022

Superintendent:

Board of Education of Scotts Bluff County
School District No. 79-0011, commonly
known as Morrill Public Schools:

By: _____
Board President

Attest: _____
Secretary