

Board of Education Regular Meeting  
Monday, November 11, 2019 7:00 PM Central

Middle School/High School Conference Room  
700 South Kent St.  
Madison, NE 68748-0450

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Deb Neidig: Present, Jim Reeves: Absent, Steve Ruh: Present. Present: 5, Absent: 1. Jim Reeves: Present. Present: 6.

1. Call the Meeting to Order
1. Roll Call
2. Pledge of Allegiance
3. Open Meetings Act
4. Madison Public Schools Mission Statement
2. Consent Agenda
3. Public Forum
4. Administrator and Other Reports
5. Board Committee Reports/Meeting dates
6. Action Items
  1. Discuss, consider, and take all necessary action to reaffirm Board policies 4001-4032 as reviewed by the policy committee.
  2. Discuss, consider, and take all necessary action to approve resignation.
  3. Discuss, consider, and take all necessary action to approve Teaching or Administrative Contracts.
  4. Discuss, consider, and take all necessary action to approve the Districts annual audit.
  5. Discuss, consider, and take all necessary action to approve the Negotiated Agreement for the 2020-2021 & 2021-2022 school years.
  6. Discuss, consider, and take all necessary action on the Superintendents annual evaluation.
  7. Discussion on future location of items on the gym walls and ideas to seek public feedback.
  8. Topics for next month's Board of Education meeting

## 9. Adjournment

**Board Report**  
ACTIVITY OCTOBER - DETAILED

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
Checking	5		
<b>Checking</b>	<b>5</b>	<b>Fund: 05 ACTIVITY FUND</b>	
AMAZON.COM CREDIT	447758394888	Supplies-Grandparents' Day 9-25	135.87
AMAZON.COM CREDIT	994956356946	5x7 white pic mats- Grandparents Day 9-25	29.98
		<b>Vendor Total:</b>	<b>165.85</b>
BARRY, ANN	Official 10-10- 19	Official - MS VB Norfolk Catholic 10-10	90.00
BARRY, ANN	Official 10-14- 19	Official - MS VB Elkhorn Valley 10-14-19	135.00
		<b>Vendor Total:</b>	<b>225.00</b>
BERGLUND, JORDYN	Reimbursement	Replace lost check #24113 dated 4-23-19	44.99
		<b>Vendor Total:</b>	<b>44.99</b>
BSN SPORTS, LLC	906612859	White & Gray Polos	164.33
		<b>Vendor Total:</b>	<b>164.33</b>
CHOICE FOODS	001024091107	Food for House Leaders	9.60
CHOICE FOODS	001028261553	Parents' Night-Water & Pepsi Products	55.65
CHOICE FOODS	001033681350	Pre-game snacks	38.64
CHOICE FOODS	001072851051	Water	5.97
CHOICE FOODS	001092850842	Water - FB	5.50
CHOICE FOODS	002056241348	MS Spirit Week Supplies	109.91
CHOICE FOODS	002057821429	Plates	12.00
CHOICE FOODS	002057961548	Non-perishable food-Husker Harvest Days	38.16
		<b>Vendor Total:</b>	<b>275.43</b>
CUSTOM SPORTS	25612	1/2 Zip VB jackets	1,346.00
CUSTOM SPORTS	25727	T-shirts for all staff and students	1,321.00
CUSTOM SPORTS	25895	Uniform tops for MS VB	112.00
CUSTOM SPORTS	25942	Power of Red & dance camp shirts	768.00
		<b>Vendor Total:</b>	<b>3,547.00</b>
DEGROOT ORCHARDS	10-10 1st Field	1st Grade Field Trip-Rice	54.00
DEGROOT ORCHARDS	Oct-1st Field	1st Grade Field Trip-Herfel	51.00
		<b>Vendor Total:</b>	<b>105.00</b>
DOANE COLLEGE	Drama Conf Regis	Doane Drama Conference Registration	285.00
		<b>Vendor Total:</b>	<b>285.00</b>
EATON, PAUL	Official 10-15- 19	Official - JV/V VB Winnebago 10-15-19	150.00
		<b>Vendor Total:</b>	<b>150.00</b>
EILERTS, MIKE	Official 10-18- 19	Official V FB LHNE 10-18-19	110.00
		<b>Vendor Total:</b>	<b>110.00</b>
ENGELMANN, JULIE	10-10-19 Reimburseme	Supplies	63.15
ENGELMANN, JULIE	Sympathy card	Sympathy Card	4.99

**Board Report**  
ACTIVITY OCTOBER - DETAILED

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
				<b>Vendor Total: 68.14</b>
ENGELMANN, JULIE	Target Gift Cards	(3) Target Gift Cards (student rewards)	45.00	<b>Vendor Total: 45.00</b>
FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA	Nat'l & State Dues	FCCLA - Nat'l & State Dues	325.00	<b>Vendor Total: 325.00</b>
FIELDS HARDWARE	171522	Keys for Press Box	3.98	
FIELDS HARDWARE	171624	Homecoming Supplies	5.94	
FIELDS HARDWARE	5764312	Paint, rollers, gloves, clean up tools	219.27	<b>Vendor Total: 229.19</b>
FIERCE THREADS, LLC	5550	FFA Officer Pullovers	251.20	<b>Vendor Total: 251.20</b>
GILLESPIE, ROBERT	Official 10-11-19	Official-V FB Neligh Oakdale 10-11	110.00	<b>Vendor Total: 110.00</b>
GILLESPIE, WILLIAM	Official 10-11-19	Official-V FB Neligh Oakdale 10-11	110.00	<b>Vendor Total: 110.00</b>
GUTZ, CRAIG	Official 10-18-19	Official V FB LHNE 10-18-19	110.00	<b>Vendor Total: 110.00</b>
HARDER, TED	Official 10-18-19	Official V FB LHNE 10-18-19	110.00	<b>Vendor Total: 110.00</b>
HAYES, DANIEL	Official 10-11-19	Official-V FB Neligh Oakdale 10-11	110.00	<b>Vendor Total: 110.00</b>
HOPWOOD, JOSH	Official 10-11-19	Official-V FB Neligh Oakdale 10-11	110.00	<b>Vendor Total: 110.00</b>
HUDL	INV00683234	HUDL Assist B BB	750.00	
HUDL	INV00683283	HUDL Assist G BB	750.00	<b>Vendor Total: 1,500.00</b>
IXL LEARNING	Contract #23287	3 yr subscription-IXL Site License	6,952.00	<b>Vendor Total: 6,952.00</b>
JACKSON, KURT	Official 10-21-19	Official JV FB Laurel-Concord 10-21	70.00	
JACKSON, KURT	V*Official 10-21-19	Official JV FB Laurel-Concord 10-21	(70.00)	<b>Vendor Total: 0.00</b>
JACKSON, KYLE	Official 10-21-19	Official JV FB Laurel-Concord 10-21	70.00	

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
JACKSON, KYLE	Official 10-7-19	Official-MS FB - Wisner-Pilger 10-7	50.00	
JACKSON, KYLE	Official 10-7-19 -1	Official-JV FB - Wisner-Pilger 10-7	70.00	
JACKSON, KYLE	V*Official 10-21-19	Official JV FB Laurel-Concord 10-21	(70.00)	
		<b>Vendor Total:</b>		<b>120.00</b>
JOHNSON, ZACK	Official 10-18-19	Official V FB LHNE 10-18-19	110.00	
		<b>Vendor Total:</b>		<b>110.00</b>
L'HEUREUX, ROD	Official 10-15-19	Official - JV/V VB Winnebago 10-15-19	150.00	
		<b>Vendor Total:</b>		<b>150.00</b>
LOVERCHECK, DARIN	Reimbursement	Supplies	27.06	
		<b>Vendor Total:</b>		<b>27.06</b>
MADISON CHAMBER OF COMMERCE	Annual Banquet 2019	MVP Sponsorship-Annuual Banquet 2019	250.00	
MADISON CHAMBER OF COMMERCE	Madison Bucks	Madison Bucks-Halloween Party	25.00	
		<b>Vendor Total:</b>		<b>275.00</b>
MAHASKA - SNACK	#MA00011424	Candy & Popcorn Oil	236.10	
		<b>Vendor Total:</b>		<b>236.10</b>
MAHASKA	3059593	Pop, water, Gatorade	338.25	
MAHASKA	919640	Pop - NHS	66.00	
MAHASKA	919752	Pop - NHS	51.00	
MAHASKA	919846	Pop, water, Gatorade	203.25	
MAHASKA	919847	Pop, water, Gatorade	338.25	
		<b>Vendor Total:</b>		<b>996.75</b>
MOLINA, FRYDA	Class of 2021 Reim	Class Banner Materials	21.16	
		<b>Vendor Total:</b>		<b>21.16</b>
MPS LUNCH FUND	200551	Concession Supplies	355.52	
MPS LUNCH FUND	200553	Food for FB team	96.00	
MPS LUNCH FUND	200556	Assorted Cookies-Homecoming	63.84	
MPS LUNCH FUND	200560	SB Parents' Night-Cookies	15.96	
		<b>Vendor Total:</b>		<b>531.32</b>
NE INFINITE CAMPUS USER GROUP	NE User Conference	NE User Conference-Jackie Stueckrath	25.00	
		<b>Vendor Total:</b>		<b>25.00</b>
NEBRASKA ASSOCIATION OF STUDENT COUNCILS	2019 NE Conv	2019 NE State Student Council Convention	340.00	
		<b>Vendor Total:</b>		<b>340.00</b>
NEBRASKA COACHES ASSOCIATION	Summit	Sportsmanship & Leadership Summit	305.00	
		<b>Vendor Total:</b>		<b>305.00</b>
NEBRASKA FFA ASSOCIATION	4580-22	Edge Conference Lunches-23	172.50	
		<b>Vendor Total:</b>		<b>172.50</b>

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
NORFOLK PUBLIC SCHOOLS	Youth B BB	6th & 8th Grade Teams	160.00	
		<b>Vendor Total:</b>		<b>160.00</b>
OMAHA SYMPHONY	Celebrate Creativity	24 Students - Celebrate Creativity	375.00	
		<b>Vendor Total:</b>		<b>375.00</b>
OSBORN, SHANE	Official 10-21-19	Official JV FB Laurel-Concord 10-21	70.00	
OSBORN, SHANE	V*Official 10-21-19	Official JV FB Laurel-Concord 10-21	(70.00)	
		<b>Vendor Total:</b>		<b>0.00</b>
PFEIFER, JANET	Memorial	Memorial - mother	25.00	
		<b>Vendor Total:</b>		<b>25.00</b>
PIERCE CLUB BASKETBALL	8th Grade BB Tourney	Pierce 8th Grade BB Tournament	100.00	
		<b>Vendor Total:</b>		<b>100.00</b>
PIERCE HIGH SCHOOL	Replace lost check	Replace lost check #23952 1-10-19	63.00	
		<b>Vendor Total:</b>		<b>63.00</b>
PIZZA RANCH	139	Buffet meals - 30	319.00	
		<b>Vendor Total:</b>		<b>319.00</b>
POPPY'S PUMPKIN PATCH	10-10 1st Field Trip	1st Grade Field Trip-Rice	85.00	
POPPY'S PUMPKIN PATCH	Oct-1st Field Trip	1st Grade Field Trip-Herfel	90.00	
		<b>Vendor Total:</b>		<b>175.00</b>
REEVES, TIM	Official 10-21-19	Official-JV FB Laurel-Concord-10-21	70.00	
REEVES, TIM	Official 10-7-19	Official-MS FB - Wisner-Pilger 10-7	50.00	
REEVES, TIM	Official10-7-19	Official-JV FB - Wisner-Pilger 10-7	70.00	
REEVES, TIM	V*Official 10-21-19	Official-JV FB Laurel-Concord-10-21	(70.00)	
		<b>Vendor Total:</b>		<b>120.00</b>
SCARE CENTRAL	Haunted House 2019	M-Club trip-Haunted House 2019	279.00	
		<b>Vendor Total:</b>		<b>279.00</b>
SCHIEFELBEIN, DAN	Official 10-14-19	Official-MS VB - Elkhorn Valley 10-14-19	135.00	
SCHIEFELBEIN, DAN	Official 10-10-19	Official - MS VB Norfolk Catholic 10-10	90.00	
		<b>Vendor Total:</b>		<b>225.00</b>
SCHOLASTIC BOOK FAIR	W4224114BF	2019 Madison Elem Book Fair	1,602.12	
		<b>Vendor Total:</b>		<b>1,602.12</b>
SCHOMER, JERRY	Official 10-7-19	Official-MS FB - Wisner-Pilger 10-7	50.00	
SCHOMER, JERRY	Official 10-7-19 - 1	Official-JV FB - Wisner-Pilger 10-7	70.00	

**Board Report**  
ACTIVITY OCTOBER - DETAILED

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
			<b>Vendor Total:</b>	<b>120.00</b>
SCHUETTLER, WYATT	Official 10-7-19	Official-MS FB - Wisner-Pilger 10-7	50.00	
SCHUETTLER, WYATT	Official 10-7-19 - 1	Official-JV FB - Wisner-Pilger 10-7	70.00	
			<b>Vendor Total:</b>	<b>120.00</b>
SIGN GYPSIES	I Love My Drug Free	I LOVE MY DRUG FREE SELFIE Display	93.60	
			<b>Vendor Total:</b>	<b>93.60</b>
SIOUX CITY MUSKETEERS	Tickets-M-Club Trip	Tickets to SC Musketeers Hockey Game	402.50	
			<b>Vendor Total:</b>	<b>402.50</b>
STANTON COMMUNITY SCHOOLS	Festival 2019	Drama Festival 2019	75.00	
			<b>Vendor Total:</b>	<b>75.00</b>
STRAIGHT, CONLEY	Replace Lost Check	Replace Lost Check #24214 6-20-19	375.00	
			<b>Vendor Total:</b>	<b>375.00</b>
UPS STORE #4267, THE	17873	Sports Pictures	282.62	
UPS STORE #4267, THE	18046	Homecoming All Class Pic	198.90	
			<b>Vendor Total:</b>	<b>481.52</b>
WALGREN, SCOTT	Official 10-11-19	Official-V FB Neligh Oakdale 10-11	110.00	
			<b>Vendor Total:</b>	<b>110.00</b>
WALMART COMMUNITY	925400427289	Acc't **6306	39.08	
WALMART COMMUNITY	925900689591	Acc't **6306	34.40	
WALMART COMMUNITY	926100143717	Acc't **6306	23.88	
WALMART COMMUNITY	926400303610	Acc't **6306	37.17	
			<b>Vendor Total:</b>	<b>134.53</b>
WINNERS' CIRCLE	32326	V WR Medals	296.20	
WINNERS' CIRCLE	52095	Jr High Track Ribbons	17.00	
WINNERS' CIRCLE	52327	HS Track Medals & Plaques	710.15	
WINNERS' CIRCLE	52328	HS Track Tri Medals	117.30	
WINNERS' CIRCLE	52334	WR tourney medals	102.00	
			<b>Vendor Total:</b>	<b>1,242.65</b>
WOOLDRIK, CHRIS	Official 10-18-19	Official V FB LHNE 10-18-19	110.00	
			<b>Vendor Total:</b>	<b>110.00</b>
YMCA	108809203	Facility Retnal - 2 hours	150.00	
			<b>Vendor Total:</b>	<b>150.00</b>
			<b>Fund Total:</b>	<b>25,270.94</b>
			<b>Checking Account Total:</b>	<b>25,270.94</b>

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

1: Call the meeting to order

Motion to call the meeting to order at 7:06 pm. Passed with a motion by Harlow Hanson and a second by Jim Knapp. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

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

2: Consent Agenda

Motion to approve consent agenda items 2.1, 2.2, 2.3, 2.4 & 2.5 as presented. Passed with a motion by Steve Ruh and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

Albracht Disposal Service	Garbage Removal	325.00
Amazon.Com Credit	Supplies, Teaching Supplies	6,831.17
Appeara	Supplies	114.31
Arrazcaeta, Kendry	Reimbursement	29.99
Assetgenie, Inc. dba AgiRepair	Computer Repairs	1,503.00
Bauer Built Tire & Service	Tire Repairs	1,464.13
BCN	Telephone Services	291.96
Beard-Warren Heating & Air	Repairs	5,726.90
Big Country Auto	Vehicle Inspection	37.45
Brady & Amy's	Fuel	315.64
Center for Science Math & Computer	Registration	125.10
Centerpoint Energy Services	Natural Gas	363.95
Central Nebraska Rehab Services	Contracted Services	1,704.72
Choice Foods	Supplies & Fuel	3,166.70
City of Madison	Utilities	14,613.21
Colonial Research Chemical	Supplies	267.80
Comfort Ridge Inn & Suites	Binational Lodging	4,554.00
Connecting Point	Computer Repairs	16.25
Cornhusker International Truck	Repairs	51.53
Crescent Electric Supply Company	Supplies	139.08
Custom Sports	Supplies, polos, tshirts	1,660.25
DAS State Acctg-Central Finance	Erate	2,414.40
Dent Specialists	Supplies	519.31
Eakes Office Solutions	Supplies	2,524.01
Ecolab Pest Elimination Division	Pest control	81.85
Educational Service Unit #1	Training Registrations	300.00
Educational Service Unit #7	Registration Fee	60.00
Educational Service Unit #8	New Teacher Academy; Registration	3,316.00
Eisenmann Supplies	Supplies	83.21
Eller Heating & Air Conditioning	Repairs & Maintenance	2,791.50
Engineered Controls Inc.	Repairs, Service Agreement	6,985.36
Exemplar, Inc.	Consulting/Coaching	7,200.00
Field's Hardware	Supplies	156.03
Floor Maintenance	Supplies	164.40

Frontier	Phone services	700.31
Great America Financial Services Corp	Copier Lease	3,702.52
Guaranteed Lawn Care	Lawn Care	2,880.00
Gullicksen, Jody	Reimbursement	80.00
Hy-Vee Food Stores, Inc.	Supplies	172.06
International Academy of Science Acellus	Computer Repair	8,793.00
Island Supply Welding Co.	Welder Repair	85.58
Jackson Services	Supplies	93.80
Ken's Band Instrument Repair	Instrument Repairs	64.00
KSB School Law	Legal Fees	4,115.00
Madison Junior Wrestling Association	Building Rental	7,000.00
Madison Starmail	Publications	758.65
Menards-Norfolk	Supplies	96.37
Midwest Music Center (Barnhill Enterprises)	Supplies	90.38
MPS Activity Fund	Reimbursement	838.75
MPS Lunch Fund	Reimbursement	1,133.61
Ne Regional Deaf Ed Program	Services	405.84
Nebraska Appliance Center	Appliance Lease	519.00
Nebraska Public Health Environmental Lab	Water Testing	30.00
Northeast Community College	Training	30.00
O'Keefe Elevator Co., Inc.	Elevator Maintenance	311.84
One Source	Background Check	67.00
Otus, LLC	Subscription	1,500.00
Per Mar Security Services	Contracted Services	1,011.00
Pinkelman Truck and Trailer	Truck Repairs	2,774.85
Pitney Bowes	Postage Rental	117.00
Pizza Hut of Madison	Food	131.92
Priority Communications & Solutions Inc.	Phone Repairs	328.50
Ramada Midtown Conference Center	Conference Lodging	107.86
Reigle Implement Co., Inc.	Supplies	3.25
School Datebooks	Supplies	863.92
Scrub's Repair	Repairs	879.76
Short Stop, The	Fuel	130.87
Sparklight (Formerly Cable One)	Cable Box Rental	26.55
Strong Fathers-Strong Families LLC	Math Night	2,250.00
US Bank Cardmember Services	Credit Card Charges	4,152.27
Volkman Plumbing & Heating	Repairs & Maintenance	339.79
Voyager Sopris Learning	Teaching Materials	549.73
Walmart Community	Supplies	96.50
Winsupply Norfolk NE Co	Repairs	26.00

### 3: Public forum

3.1 Presentation from our preschool classroom teachers.

### 4: Administrator and other reports

### 5: Board Committee Reports/Meeting dates

### 6: Action Items

### 7: Discuss, consider, and take all necessary action to reaffirm Board policies 3001-3054's.

Motion to reaffirm board policies 3001-3054 passed with a motion by Steve Ruh and a second by Jim Reeves.  
 Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea:  
 6, Nay: 0

8: Discuss, consider and take all necessary action to approve resignation.

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

10: Discuss, consider, and take all necessary action to go out for bids for future copy machine lease to begin in June of 2020.

Motion to go out for bids for future copier lease. Passed with a motion by Jim Knapp and a second by Deb Neidig. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

11: Discuss, consider, and take all necessary action to go out for bids for future insurance provider.

Motion to advertise for insurance proposals for Madison Public Schools. Tabled with a motion by Deb Neidig and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

12: Discuss, consider, and take all necessary action on a bid from Heartland Communications for a security camera system for the Phase IV project.

Motion to table a bid from Heartland Communications. Tabled with a motion by Steve Ruh and a second by Jim Knapp. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

13: Discuss, consider, and take all necessary action to advertise for a Middle School teacher and an Instructional Coach for the 2020-2021 school year.

Motion to advertise to refill Middle School teaching position and Instructional Coach. Passed with a motion by Deb Neidig and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

14: Executive Session

Motion to enter Executive Session at 8:46 PM for discussion of classified staff compensation and benefit package to protect the public interest and prevent needless injury to a staff member's reputation. Passed with a motion by Kate Ebeling and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

15: Discuss certificated staff compensation and benefit package to protect the public interest and prevent needless injury to a staff member's reputation.

The Board concluded executive session at 9:23 PM with no action taken.

16: Topics for next month's Board of Education meeting

17: Adjournment

Motion to adjourn at 9:25 PM. Passed with a motion by Deb Neidig and a second by Kate Ebeling. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

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President

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Secretary

Kate Ebeling: Present, Harlow Hanson: Absent, Jim Knapp: Present, Deb Neidig, Present, Jim Reeves: Present, Steve Ruh: Present. Present: 5, Absent: 1

1: Call the Meeting to order

1.1 Roll Call

1.1.1 Excuse absent board members

1.2 Pledge of Allegiance

1.3 Open Meetings Act

1.4 Madison Public Schools Mission Statement

2: Consent Agenda

Motion to approve the consent agenda. Passed with a motion by Steve Ruh and a second by Jim Knapp. Kate Ebeling: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0

3: Negotiations meeting #1 with representatives of the Madison Education Association

4: Discussion of the Ground Rules for Negotiations

5: Copies provided of current array, staff insurance placement and a copy of the 2018-19 – 2019-20 Negotiated Agreement.

6: Possible request to caucus

7. Discussion on MEA offer

8. Possible request to caucus

9. Settle or schedule next negotiations meeting

10. Adjourn the Meeting

Motion to adjourn Hearing at 7:55 PM. Passed with a motion by Kate Ebeling and a second by Deb Neidig. Kate Ebeling: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0

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President

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Secretary

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
Checking	1			
Checking	1	Fund: 01 GENERAL FUND		
A TO Z VAC.N.SEW	2044	SUPPLIES	29.90	
A TO Z VAC.N.SEW	2048	SEWING MACHINES - GRANT	1,098.00	
		<b>Vendor Total:</b>		<b>1,127.90</b>
AINSWORTH COMMUNITY SCHOOLS	100	SUPPLIES	250.00	
		<b>Vendor Total:</b>		<b>250.00</b>
ALBRACHT DISPOSAL SERVICE	1019 STMT	TRASH REMOVAL	650.00	
		<b>Vendor Total:</b>		<b>650.00</b>
ALPHA WORKFORCE HEALTH	10508	DOT PHYSICAL	65.00	
		<b>Vendor Total:</b>		<b>65.00</b>
AMAZON.COM CREDIT	447877378359	SUPPLIES	33.86	
AMAZON.COM CREDIT	454548644556	SUPPLIES	23.42	
AMAZON.COM CREDIT	456497539766	SUPPLIES	64.00	
AMAZON.COM CREDIT	459595668884	SUPPLIES	27.71	
AMAZON.COM CREDIT	466796875839	SUPPLIES	29.98	
AMAZON.COM CREDIT	469547484774	SUPPLIES	117.10	
AMAZON.COM CREDIT	477775584333	SUPPLIES	297.00	
AMAZON.COM CREDIT	564655985584	SUPPLIES	57.93	
AMAZON.COM CREDIT	649376659943	SUPPLIES	49.99	
AMAZON.COM CREDIT	736535738437	SUPPLIES	389.90	
AMAZON.COM CREDIT	794458587354	BOOKS	312.18	
AMAZON.COM CREDIT	836687586793	SUPPLIES	103.37	
AMAZON.COM CREDIT	935936353857	SUPPLIES	9.99	
AMAZON.COM CREDIT	974765685797	SUPPLIES	438.87	
AMAZON.COM CREDIT	986966853668	SUPPLIES	85.98	
AMAZON.COM CREDIT	988557778964	SUPPLIES	140.52	
AMAZON.COM CREDIT	988683544398	BOOKS	9.29	
		<b>Vendor Total:</b>		<b>2,191.09</b>
APPEARA	0473430	SUPPLIES	28.40	
APPEARA	0477727	SUPPLIES	29.25	
APPEARA	0482047	SUPPLIES	28.40	
		<b>Vendor Total:</b>		<b>86.05</b>
APPLE COMPUTER, INC.	AB10002341	COMPUTER REPAIRS	99.00	
		<b>Vendor Total:</b>		<b>99.00</b>
ASHFALL FOSSIL BEDS	91022101A	REGISTRATION	160.00	
		<b>Vendor Total:</b>		<b>160.00</b>
ASSETGENIE, INC DBA AGIREPAIR	1427094	COMPUTER REPAIRS	234.00	
ASSETGENIE, INC DBA AGIREPAIR	1427396	COMPUTER REPAIRS	325.00	
ASSETGENIE, INC DBA AGIREPAIR	1428451	COMPUTER REPAIRS	444.00	
		<b>Vendor Total:</b>		<b>1,003.00</b>
BILL BLANK AGENCY	8H7 62 87 20 1019	PREMIUM	20,084.00	
		<b>Vendor Total:</b>		<b>20,084.00</b>
BINSWANGER GLASS	I580036458	REPAIRS & MAINTENANCE	730.96	
		<b>Vendor Total:</b>		<b>730.96</b>

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
BRADY & AMY'S	1019 STMT	FUEL	3,081.65	
		<b>Vendor Total:</b>		<b>3,081.65</b>
CDW - GOVERNMENT INC	VPD3086	SUBSCRIPTION	9,660.00	
		<b>Vendor Total:</b>		<b>9,660.00</b>
CENTERPOINT ENERGY SERVICES, INC.	3941163	NATURAL GAS	323.73	
		<b>Vendor Total:</b>		<b>323.73</b>
CENTRAL NEBRASKA REHAB SERVICES	10082019	SERVICES	3,102.24	
		<b>Vendor Total:</b>		<b>3,102.24</b>
CHARTWELLS	2642907346	SENIOR COLLEGE VISIT	75.00	
		<b>Vendor Total:</b>		<b>75.00</b>
CHOICE FOODS	1019 STMT	SUPPLIES	600.13	
		<b>Vendor Total:</b>		<b>600.13</b>
CITY OF MADISON	1019 50400	UTILITIES	575.35	
CITY OF MADISON	1019 50670	UTILITIES	198.43	
CITY OF MADISON	1019 50675	UTILITIES	367.50	
CITY OF MADISON	1019 70650	UTILITIES	2,104.13	
CITY OF MADISON	1019 70700	UTILITIES	4,503.97	
		<b>Vendor Total:</b>		<b>7,749.38</b>
EAKES OFFICE SOLUTIONS	7878446-0	SUPPLIES	33.07	
EAKES OFFICE SOLUTIONS	7892446-0	SUPPLIES	76.56	
		<b>Vendor Total:</b>		<b>109.63</b>
ECOLAB PEST ELIMINATION DIVISION	7874329	PEST CONTROL	81.85	
		<b>Vendor Total:</b>		<b>81.85</b>
EDUCATIONAL SERVICE UNIT #1	R108814	TRAINING REGISTRATION	40.00	
EDUCATIONAL SERVICE UNIT #1	R108842	TRAINING REGISTRATION	20.00	
		<b>Vendor Total:</b>		<b>60.00</b>
EDUCATIONAL SERVICE UNIT #7	10152019-17	CONFERENCE REGISTRATION	20.00	
EDUCATIONAL SERVICE UNIT #7	10212019-16	CONFERENCE REGISTRATION	100.00	
		<b>Vendor Total:</b>		<b>120.00</b>
EDUCATIONAL SERVICE UNIT #8	005739	SERVICES	16,601.80	
EDUCATIONAL SERVICE UNIT #8	5757	SERVICES	17,200.00	
EDUCATIONAL SERVICE UNIT #8	5772	SERVICES	2,152.20	
EDUCATIONAL SERVICE UNIT #8	INV-005785	RENEWAL	40.00	
		<b>Vendor Total:</b>		<b>35,994.00</b>
EISENMANN SUPPLIES	S1888151061	SUPPLIES	151.84	
EISENMANN SUPPLIES	S1888151075	SUPPLIES	13.35	
EISENMANN SUPPLIES	S1888151161	SUPPLIES	12.65	
		<b>Vendor Total:</b>		<b>177.84</b>
ENGELMANN, JULIE	1019 REIMBURSEMENT	REIMBURSEMENT	59.00	
		<b>Vendor Total:</b>		<b>59.00</b>
EWELL EDUCATIONAL SERVICES, AET	NE207-52511	SUBSCRIPTION	175.00	

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
				<b>Vendor Total:</b> 175.00
FAIRFIELD INN & SUITES, KEARNEY	10112019	CONFERENCE LODGING	109.95	
				<b>Vendor Total:</b> 109.95
FEDERAL EXPRESS CORPORATION	6-763-41434	SHIPMENTS	95.46	
				<b>Vendor Total:</b> 95.46
FIELDS HARDWARE	1019 STMT	SUPPLIES	160.85	
				<b>Vendor Total:</b> 160.85
FLINN SCIENTIFIC, INC.	2420109	SUPPLIES	89.05	
				<b>Vendor Total:</b> 89.05
FLOOR MAINTENANCE	WEB-1149	SUPPLIES	79.51	
FLOOR MAINTENANCE	WEB-1664	SUPPLIES	164.40	
FLOOR MAINTENANCE	WEB-1867	SUPPLIES	166.97	
FLOOR MAINTENANCE	WEB-1873	SUPPLIES	347.20	
				<b>Vendor Total:</b> 758.08
FRONTIER	1019 STMT	PHONE SERVICES	701.72	
				<b>Vendor Total:</b> 701.72
GREATAMERICA FINANCIAL SERVICES CORPORATION	25796741	COPIER LEASE	4,307.17	
				<b>Vendor Total:</b> 4,307.17
GT FIRE & SECURITY, INC	5131	REPAIRS & MAINTENANCE	300.00	
GT FIRE & SECURITY, INC	5187	REPAIRS & MAINTENANCE	350.00	
GT FIRE & SECURITY, INC	5211	REPAIRS & MAINTENANCE	353.70	
				<b>Vendor Total:</b> 1,003.70
GUARANTEED LAWN CARE	3165	LAWN CARE	2,430.00	
				<b>Vendor Total:</b> 2,430.00
HIRERIGHT LLC, INC	P0909945	TESTING	31.40	
				<b>Vendor Total:</b> 31.40
IXL LEARNING	2140784-0419-4	SITE LICENSE	7,425.00	
				<b>Vendor Total:</b> 7,425.00
JACKSON SERVICES	4167748	SUPPLIES	54.20	
JACKSON SERVICES	4167749	SUPPLIES	39.60	
				<b>Vendor Total:</b> 93.80
KEN'S BAND INSTRUMENT REPAIR	2019-001092	INSTRUMENT REPAIR	35.00	
				<b>Vendor Total:</b> 35.00
MADISON STAR MAIL	1019 STMT	PUBLICATIONS	154.99	
MADISON STAR MAIL	19-20	SUBSCRIPTION	52.00	
	SUBSCRIPTION			
				<b>Vendor Total:</b> 206.99
MARC (MID-AMERICAN RESEARCH CHEMICAL)	0678267-IN	SUPPLIES	387.03	
				<b>Vendor Total:</b> 387.03

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
MENARDS - NORFOLK	73086	SUPPLIES	269.04	
			<b>Vendor Total:</b>	<b>269.04</b>
MIDTOWN HEALTH CENTER	10112019	CONTRACTED SERVICES	35.00	
			<b>Vendor Total:</b>	<b>35.00</b>
MIDWEST ALARM SERVICES	307859	CONTRACTED SERVICES	192.00	
MIDWEST ALARM SERVICES	307860	CONTRACTED SERVICES	192.00	
			<b>Vendor Total:</b>	<b>384.00</b>
MIDWEST MUSIC CENTER (Barnhill Enterprises)	197544	SUPPLIES	47.00	
			<b>Vendor Total:</b>	<b>47.00</b>
MPS ACTIVITY FUND	1019 REIMBURSEMENT	REIMBURSEMENT	431.60	
			<b>Vendor Total:</b>	<b>431.60</b>
MPS LUNCH FUND	100549	REIMBURSEMENT	18.95	
MPS LUNCH FUND	100550	REIMBURSEMENT	257.30	
MPS LUNCH FUND	200558	REIMBURSEMENT	83.30	
MPS LUNCH FUND	33602	APPLY TO COLLEGE DAY	14.96	
MPS LUNCH FUND	33603	GRANOLA BARS	11.34	
			<b>Vendor Total:</b>	<b>385.85</b>
NATIONAL SCIENCE TEACHERS ASSOCIATION	4457617	MEMBERSHIP	65.00	
			<b>Vendor Total:</b>	<b>65.00</b>
NE REGIONAL DEAF ED PROGRAM	10172019	SERVICES	456.00	
			<b>Vendor Total:</b>	<b>456.00</b>
NEBRASKA ASSOCIATION OF SCHOOL BOARDS	INV-04861-Y5Y7T3	REGISTRATION	2,816.00	
			<b>Vendor Total:</b>	<b>2,816.00</b>
NMG LLC	1019 STMT	DOT PHYSICAL	75.00	
			<b>Vendor Total:</b>	<b>75.00</b>
OMAHA WORLD HERALD MEDIA GROUP	19-20 SUBSCRIPTION	SUBSCRIPTION	134.40	
			<b>Vendor Total:</b>	<b>134.40</b>
ONE SOURCE	2877-20191031	BACKGROUND CHECK	86.00	
			<b>Vendor Total:</b>	<b>86.00</b>
PITNEY BOWES	1019 POSTAGE	POSTAGE	1,000.00	
			<b>Vendor Total:</b>	<b>1,000.00</b>
PROFIRE & SAFETY	2522	SUPPLIES & INSPECTIONS	387.85	
			<b>Vendor Total:</b>	<b>387.85</b>
PROQUEST	70575259	RENEWAL	513.97	
			<b>Vendor Total:</b>	<b>513.97</b>
QUILL CORPORATION	2328611	SUPPLIES	275.50	
			<b>Vendor Total:</b>	<b>275.50</b>

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
RS ELECTRIC	1858	PROFESSIONAL SERVICES	967.31	
		<b>Vendor Total:</b>		<b>967.31</b>
SHORT STOP, THE	1019 STMT	FUEL	41.15	
		<b>Vendor Total:</b>		<b>41.15</b>
SODEXCO, INC & AFFILIATES	151335	COLLEGE VISIT	43.50	
		<b>Vendor Total:</b>		<b>43.50</b>
SPARKLIGHT (FORMERLY CABLE ONE)	1019 STMT	CABLE BOX RENTAL	27.02	
		<b>Vendor Total:</b>		<b>27.02</b>
STATE FIRE MARSHALL OFFICE	114988	CERTIFICATION	60.00	
		<b>Vendor Total:</b>		<b>60.00</b>
SURBER, ALINA	33688	TEACHING SUPPLIES/STEAM	15.98	
		<b>Vendor Total:</b>		<b>15.98</b>
TWD LOCK, SAFE & KEY	6277	SERVICES	35.00	
		<b>Vendor Total:</b>		<b>35.00</b>
US BANK CARDMEMBER SERVICES	1019 STMT	SUPPLIES	1,343.82	
		<b>Vendor Total:</b>		<b>1,343.82</b>
VOLKMAN PLUMBING & HEATING	189849	REPAIRS & MAINTENANCE	119.00	
		<b>Vendor Total:</b>		<b>119.00</b>
WALMART COMMUNITY	003439	SUPPLIES	60.25	
WALMART COMMUNITY	102819	TEACHING SUPPLIES	42.73	
WALMART COMMUNITY	929200661986	SUPPLIES	122.50	
WALMART COMMUNITY	930000767688	SUPPLIES	38.14	
		<b>Vendor Total:</b>		<b>263.62</b>
WATER ENGINEERING INC	IN45379	WATER SERVICES	250.04	
WATER ENGINEERING INC	IN45384	WATER SERVICES	175.00	
WATER ENGINEERING INC	IN47827	WATER SERVICES	175.00	
WATER ENGINEERING INC	IN47828	WATER SERVICES	250.04	
		<b>Vendor Total:</b>		<b>850.08</b>
		<b>Fund Total:</b>		<b>116,780.34</b>
		<b>Checking Account Total:</b>		<b>116,780.34</b>

# MADISON PUBLIC SCHOOLS

## TREASURER'S REPORT

October 30, 2019

### General Fund

### BALANCE

Last year's balance

Balance Forward as of	<u>September 30, 2019</u>				<b>\$2,589,518.14</b>	
Receipts		+	\$	993,951.17		
Expenditures		-	\$	593,557.70		
Balance as of	<u>October 30, 2019</u>				<b>\$2,989,911.61</b>	\$3,122,822.45

### Employee Benefit Fund

Balance Forward as of	<u>September 30, 2019</u>				\$8,270.67	
Receipts		+	\$	2,744.87		
Expenditures		-	\$	2,279.77		
Balance as of	<u>October 30, 2019</u>				<b>\$8,735.77</b>	\$7,116.04

### Petty Cash Fund

Balance Forward as of	<u>September 30, 2019</u>				\$2,448.44	
Receipts		+	\$	2,274.81		
Expenditures		-	\$	2,274.56		
Balance as of	<u>October 30, 2019</u>				<b>\$2,448.69</b>	\$1,330.09

### **Total Assets for General Fund**

**\$3,001,096.07**

\$3,131,268.58

### Depreciation Fund

Balance Forward as of	<u>September 30, 2019</u>				\$791,603.10	
Receipts		+	\$	591.99		
Expenditures		-	\$	18,717.90		
Balance as of	<u>October 30, 2019</u>				<b>\$773,477.19</b>	\$926,570.82

### Bond Fund

Balance Forward as of	<u>September 30, 2019</u>				\$257,194.54	
Receipts		+	\$	35,525.80		
Expenditures		-	\$	-		
Balance as of	<u>October 30, 2019</u>				<b>\$292,720.34</b>	\$300,022.87

### Qualified Capital Purpose Fund

Balance Forward as of	<u>September 30, 2019</u>				\$449,006.02	
Receipts		+	\$	17,632.02		
Expenditures		-	\$	-		
Balance as of	<u>October 30, 2019</u>				<b>\$466,638.04</b>	\$411,767.62

### Special Building Fund

Balance Forward as of	<u>September 30, 2019</u>				\$5,054,904.67	
Receipts		+	\$	171,152.29		
Expenditures		-	\$	758,605.39		
Balance as of	<u>October 30, 2019</u>				<b>\$4,467,451.57</b>	\$5,873,183.39

### Investment Checking

Balance Forward as of	<u>September 30, 2019</u>				\$321,632.03	
Receipts		+	\$	244.36		
Expenditures		-	\$	-		
Balance as of	<u>October 30, 2019</u>				<b>\$321,876.39</b>	\$314,405.64

		GENERAL FUND RECEIPTS			
		2019-2020			
LINE #	DESCRIPTION	CURRENT BUDGET	ESTIMATED CURRENT RECEIPTS	PRIVATE	NET CHANGE
	TOTAL LOCAL	\$5,677,613	\$1,700,554		
	TOTAL STATE	\$662,273	\$18,710		
	TOTAL FEDERAL	\$414,249	\$82,316		
3540	Early Childhood	\$0	\$0		
6200	Title I	\$0	\$0		
6210	Title I Part A	\$0	\$0		
6215	SIG Middle School	\$0	\$0		
6230	Title ID Delinquent Ed.	\$0	\$0		
6310	Title IIA, Educator Quality	\$0	\$0		
6404	IDEA Base	\$0	\$0		
6406	IDEA Base P/S	\$0	\$0		
6410	IDEA Enrollment Poverty	\$0	\$0		
6412	Idea Prop Share	\$0	\$0		
6915	Title IC Migrant Education	\$0	\$49,816		
6968	21st Century ASP	\$0	\$0		
6992	REAP	\$0	\$32,500		
5400	NON-REVENUE SOURCES (SOP)	\$0	\$0		
		BUDGET OF EXPENDITURES			
		ESTIMATED			
		CURRENT BUDGET	CURRENT SPENDING	% Remaining	
1100	REGULAR EDUCATION	\$4,275,000.00	\$294,063	93%	
1200	SPECIAL EDUCATION	\$830,000	\$40,478	95%	
2100/2150	SUPPORT SERVICES - PUPILS	\$390,000	\$35,362	91%	
2200	SUPPORT SERVICES - STAFF	\$180,000	\$13,788	92%	
2310	BOARD OF EDUCATION	\$68,000	\$430	99%	
2320	EXECUTIVE ADMINISTRATION	\$200,000	\$16,728	92%	
2330	DISTRICT LEGAL SERVICES	\$25,000	\$4,115	84%	
2410	OFFICE OF THE PRINCIPAL	\$475,000	\$27,478	94%	
2510	GENERAL ADMINISTRATION/BS	\$300,000	\$15,000	95%	
2610	MAIN. & OPERATION OF BLDS.	\$1,046,000	\$54,513	95%	
2710	REGULAR TRANSPORTATION	\$128,000	\$11,261	91%	
2712	SCHOOL AGE SPED TRAN.	\$20,000	\$1,184	94%	
3535	HIGH ABILITY LEARNERS	\$2,500	\$148	94%	
6000	FEDERAL PROGRAMS	\$1,047,500	\$73,986	93%	
8000	TRANSFER TO DEPRECIATION	\$0		#DIV/0!	
8000	TRANSFER TO ATHLETICS/LUNCH	\$0		#DIV/0!	
8000	TRANSFER TO OTHERS	\$38,000		100%	
	BUDGET GROWTH	\$200,000.00		100%	
	TOTAL BUDGET	\$9,025,000	\$588,534	93%	

**September Board Meeting**

**Depreciation fund**

McGraw Hill-\$7,287.93

**Special Building fund**

Fakler Architects-\$2,369.36

Mid-States Engineering & Testing-\$205.00

DWB, INC.-\$155,226.05

DWB, INC.-\$130,491.05

DWB, INC.-\$11,804.46

**October Board Meeting**

**Depreciation fund**

McGraw Hill-\$3765.85

DWB, Inc.-\$14,952.05

**Special Building fund**

DWB, Inc.-\$618,324.91

DWB, Inc.-\$139,772.40

Fakler Architects, LLC-\$508.08

**November Board Meeting**

**Bond fund**

BOK Financial-\$189,460.00

**Special Building fund**

DWB, Inc.-\$19,237.50

DWB, Inc.-\$187,756.19

DWB, Inc.-\$113,738.78

Fakler Architects, LLC-\$169.36

Mid-State Engineering & Testing-\$843.00

October Approved Bills

### Current Financial Position for Phase IV project

#### Special Building Fund

Project/requirement	Current Funds	Estimate Cost or Goal	Actual Cost
Gym and Locker rooms	\$3,912,547.00	\$3,592,191.00	\$1,553,439.02
Middle School Addition	\$1,757,203.00	\$1,678,133.00	\$847,711.27
Sprinklers	\$107,358.00	\$107,358.00	\$29,401.04
Lease Repayment	\$200,000.00		\$145,647.23
Working Capital	\$0.00		
Balance as of November 2018	\$5,869,750.00		
<b>Total</b>		\$5,377,682.00	\$2,576,198.56

#### Depreciation Fund

Concrete Replacement	\$928,244.00	\$339,071.00	
Bus Drop Off	\$3,231.00	\$3,231.00	\$30,730.60
<b>Total</b>		\$342,302.00	\$30,730.60

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
Checking	06		
<b>Checking</b>	<b>06</b>	<b>Fund: 06 SCHOOL NUTRITION FUND</b>	
APPEARA	0464785	Mops & Aprons	46.00
APPEARA	0469078	Mops & Aprons	45.62
<b>Vendor Total:</b>			<b>91.62</b>
CASH-WA DISTRIBUTING	12138688	Food Supplies	719.72
CASH-WA DISTRIBUTING	12148474	Food Supplies	1,434.91
CASH-WA DISTRIBUTING	12168413	Food Supplies	758.57
CASH-WA DISTRIBUTING	12168843	Food Supplies	554.27
CASH-WA DISTRIBUTING	12173557	Food Supplies	724.61
CASH-WA DISTRIBUTING	12173629	Food Supplies	674.25
<b>Vendor Total:</b>			<b>4,866.33</b>
CLINCH, YOLANDA	823101	Melons	88.00
CLINCH, YOLANDA	924215	Melons	66.00
CLINCH, YOLANDA	924222	Melons	88.00
CLINCH, YOLANDA	924223	Melons	71.50
CLINCH, YOLANDA	924231	Melons	88.00
CLINCH, YOLANDA	924232	Melons	60.50
CLINCH, YOLANDA	924242	Melons	88.00
CLINCH, YOLANDA	924243	Melons	60.50
<b>Vendor Total:</b>			<b>610.50</b>
EARTHGRAINS BAKING CO. INC.	54330623308	Bread	70.25
EARTHGRAINS BAKING CO. INC.	54330623309	Bread	56.20
EARTHGRAINS BAKING CO. INC.	54330623405	Bread	114.77
EARTHGRAINS BAKING CO. INC.	54330623406	Bread	56.20
EARTHGRAINS BAKING CO. INC.	54330623431	Bread	124.40
EARTHGRAINS BAKING CO. INC.	54330623432	Bread	46.65
EARTHGRAINS BAKING CO. INC.	54330623532	Bread	70.25
EARTHGRAINS BAKING CO. INC.	54330623533	Bread	56.20
EARTHGRAINS BAKING CO. INC.	54330623593	Bread	132.45
EARTHGRAINS BAKING CO. INC.	54330623594	Bread	111.85
<b>Vendor Total:</b>			<b>839.22</b>
EGAN SUPPLY CO.	307195	Dishwasher suppleis	541.53
<b>Vendor Total:</b>			<b>541.53</b>
HILAND DAIRY FOODS	338155	Milk	171.81
HILAND DAIRY FOODS	338156	Milk	118.94
HILAND DAIRY FOODS	338195	Milk	169.87
HILAND DAIRY FOODS	338196	Milk	190.07
HILAND DAIRY FOODS	338232	Milk	203.57
HILAND DAIRY FOODS	338233	Milk	167.22
HILAND DAIRY FOODS	338268	Milk	242.18
HILAND DAIRY FOODS	338269	Milk	281.09
HILAND DAIRY FOODS	338309	Milk	48.83
HILAND DAIRY FOODS	338349	Milk	193.98
HILAND DAIRY FOODS	338350	Milk	191.26
HILAND DAIRY FOODS	338390	Milk	235.71
HILAND DAIRY FOODS	338391	Milk	235.71
HILAND DAIRY FOODS	338429	Milk	133.47
HILAND DAIRY FOODS	338430	Milk	176.19
HILAND DAIRY FOODS	338475	Milk	215.73
HILAND DAIRY FOODS	338476	Milk	235.71

<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	
			<b>Vendor Total:</b>	<b>3,211.34</b>
JAYMAR BUSINESS FORMS INC	057586	Lunch Fund Checks	116.77	
			<b>Vendor Total:</b>	<b>116.77</b>
MADISON STAR MAIL	13459	Food Service Employee Ad	42.00	
			<b>Vendor Total:</b>	<b>42.00</b>
MAJOR REFRIGERATION	IC03540	Freezer Repairs	290.20	
			<b>Vendor Total:</b>	<b>290.20</b>
MPS GENERAL FUND	September Kitchen Hr	September 2019 Kitchen Salary & Benefits	19,800.31	
			<b>Vendor Total:</b>	<b>19,800.31</b>
NORFOLK AREA SHOPPER	915 Sept 2019	Food Service Employee Ad	65.70	
			<b>Vendor Total:</b>	<b>65.70</b>
NORFOLK DAILY NEWS	7273 Sept 2019	Food Service Employee Ad	300.15	
			<b>Vendor Total:</b>	<b>300.15</b>
SYSKO LINCOLN	261691088	Supplies	1,736.41	
SYSKO LINCOLN	261691089	Supplies	1,303.93	
SYSKO LINCOLN	261704907	Supplies	1,743.59	
SYSKO LINCOLN	261704908	Supplies	757.07	
SYSKO LINCOLN	261716111	Supplies	2,106.37	
SYSKO LINCOLN	261716112	Supplies	1,828.88	
SYSKO LINCOLN	261728068	Supplies	898.24	
SYSKO LINCOLN	261728069	Supplies	905.56	
			<b>Vendor Total:</b>	<b>11,280.05</b>
US FOODS, INC.	3739357	Commodities	861.07	
US FOODS, INC.	3739358	Commodities	1,672.68	
			<b>Vendor Total:</b>	<b>2,533.75</b>
			<b>Fund Total:</b>	<b>44,589.47</b>
			<b>Checking Account Total:</b>	<b>44,589.47</b>

<b>MADISON PUBLIC SCHOOLS</b>					
<b>Activity Fund Balance Report</b>					
<b>OCTOBER 2019</b>		Fund 05			
<u>Chart of Account Description</u>	<u>Beg Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Bal Change</u>	<u>Balance</u>
AD	16603.89	1,137.58	(88.00)	0.00	15,378.31
Art Club	516.24	375.00	755.00	0.00	896.24
Band	4328.55	0.00	0.00	0.00	4,328.55
Boys BB	944.40	0.00	225.00	0.00	1,169.40
Boys BB FR	358.96	260.00	2,126.00	0.00	2,224.96
Cheerleaders	-802.07	0.00	1,213.00	0.00	410.93
Class of 2019	635.43	0.00	0.00	0.00	635.43
Class of 2020	883.22	0.00	0.00	0.00	883.22
Class of 2021	831.33	21.16	0.00	0.00	810.17
Class of 2022	798.22	0.00	10.00	0.00	808.22
Class of 2023	170.00	0.00	0.00	0.00	170.00
Concessions	13768.19	1,510.43	964.80	0.00	13,222.56
Courtesy	2907.44	29.99	0.00	0.00	2,877.45
Cross Country	-102.95	(134.99)	0.00	0.00	32.04
Cross Country FR	563.71	0.00	80.00	0.00	643.71
Danceline	2886.12	768.00	300.00	0.00	2,418.12
District Funds	9136.25	703.60	1,131.49	0.00	9,564.14
Educators Rising	867.28	0.00	0.00	0.00	867.28
Elem Activity Acct	2198.97	1,807.05	1,602.12	0.00	1,994.04
Elem PTO	1100.82	0.00	0.00	0.00	1,100.82
Elem Student Council	6803.22	6,952.00	196.78	0.00	48.00
ELL Class	775.89	108.15	0.00	0.00	667.74
Emergency Assistance	1533.24	0.00	0.00	0.00	1,533.24
Ethnic Diversity Club	1442.77	0.00	0.00	0.00	1,442.77
FCCLA	719.79	325.00	193.04	0.00	587.83
FFA	3100.39	461.86	773.21	0.00	3,411.74
Football	3603.54	1,599.49	1,083.00	0.00	3,087.05
Football FR	1169.83	615.11	120.00	0.00	674.72
Football Youth	250.00	0.00	0.00	0.00	250.00
Girls BB	1297.36	0.00	0.00	0.00	1,297.36
Girls BB FR	603.60	0.00	250.00	0.00	853.60
Golf	1353.76	0.00	0.00	0.00	1,353.76
Golf FR	338.35	0.00	0.00	0.00	338.35
Homecoming	104.52	93.66	308.26	0.00	319.12
Honor Society	1602.37	117.00	240.00	0.00	1,725.37
HS Student Council	998.50	411.57	38.10	0.00	625.03
M Club	6338.73	681.50	0.00	0.00	5,657.23
Marketing Comm.	6808.70	275.00	0.00	0.00	6,533.70
MS Activity Acct	4038.03	119.51	0.00	0.00	3,918.52
MS Houses	664.57	0.00	0.00	0.00	664.57
Music Boosters	5286.07	0.00	0.00	0.00	5,286.07



<b>Lunch Fund Balance Report</b>					
<b>OCTOBER 2019</b>	Fund 06				
<b><u>Chart of Account Description</u></b>	<b><u>Beg Balance</u></b>	<b><u>Expenses</u></b>	<b><u>Revenues</u></b>	<b><u>Bal Change</u></b>	<b><u>Balance</u></b>
FUND BALANCE	67,425.77	44,589.47	40,340.12	0.00	63,176.42
					<b><u>FUND 06</u></b>

<b>Student Fund Balance Report</b>					
<b>OCTOBER 2019</b>	Fund 12				
<u>Chart of Account Description</u>	<u>Beg Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Bal Change</u>	<u>Balance</u>
FUND BALANCE	5,858.88	0.00	0.99	0.00	5,859.87
					<b><u>FUND 12</u></b>

## Meeting your Need through Community Based Service Learning Projects

Projects are team-based, typically last 6-8 weeks and are full time. Sample Projects include:

**Natural and Other Disasters**, which includes disaster preparedness, response, recovery, and mitigation  
**Greater consideration will be given to projects with a large disaster emphasis.**

- Facilitating disaster education and safety programs
- Staffing shelters, emergency phone banks, and donation distribution centers
- Conducting needs assessments
- Home repair post-disaster
- Clean-up of public lands
- Restoration of natural habitat that protects people from hazards (e.g. green spaces along rivers)

### Energy Conservation:

- Community energy assessments and audits
- Weatherization projects
- Facilitating energy conservation education programs

### Environmental Stewardship and Conservation:

- Facilitating environmental education programs
- Trail building and maintenance
- Planting trees

### Infrastructure Improvement:

- Constructing wheelchair ramps
- Assembling playgrounds
- Repairing public facilities
- Preserving historical buildings or artifacts

### Urban and Rural Development:

- Building/refurbishing homes for low-income citizens
- Supporting after-school or STEAM programs and other activities for youth
- Assisting with community revitalization through blight elimination, addressing housing challenges or conducting needs assessments

## Need Extra Hands to Meet Your Critical Needs?

Apply now for a team of 8-12 to serve on your community based service learning project that focuses on:

**Natural and Other Disasters, Energy Conservation, Environmental Stewardship, Infrastructure Improvement, or Urban and Rural Development**

### Apply Now to Meet Your 2020 Needs

<u>Available Project Dates</u>	<u>Concept Form Due</u>	<u>Application Due</u>
A: Jan 7 - Mar 12	Sep 4, 2019	Oct 1, 2019
B: Mar 9 - Apr 24	Nov 5, 2019	Dec 4, 2019
Mar 20 - May 8	Nov 5, 2019	Dec 4, 2020
C: May 4 - Jun 23	Jan 6, 2020	Feb 10, 2020
D: Jul 10 - Sep 12	Feb 25, 2020	Apr 2, 2020
Aug 14 - Oct 14	Feb 25, 2020	Apr 2, 2020
E: Sep 21 - Nov 7	May 5, 2020	Jun 9, 2020
Oct 21 - Dec 15	May 5, 2020	Jun 9, 2020

**Step 1:** Submit a Concept Form

**Step 2:** Submit an Application upon invitation

### For More Information:

#### IL, ME, NH, VT, WI

**Alana Svensen Hults**  
 Assistant Program Director  
 319-472-9664 ext. 19  
 asvensen@cns.gov

#### IN, MI, OH, PA

**Jeff Moeur**  
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#### NE, NY, ND, SD

**Anna Yeagle**  
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#### IA, MN

**JJ Trotta**  
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#### **Jody Burns**

Deputy Region Director for Programming  
 202-409-6556  
 jburns@cns.gov

*Strengthening communities and developing leaders through direct, team-based national and community service*

# AmeriCorps NCCC

## North Central Region



## Request For Proposals

**APPLY NOW FOR A TEAM OF 8-12 TO SERVE WITH YOUR AGENCY ON SERVICE LEARNING PROJECTS THAT MEET SELF-IDENTIFIED NEEDS IN YOUR COMMUNITY.**

### ABOUT THE PROGRAM

AmeriCorps National Civilian Community Corps (NCCC) is a federal team-based national service program for young adults between the ages of 18 and 24. Members commit to a full-time, ten-month term serving on multiple projects, typically 6-8 weeks in length, to meet community needs across the country in five main service areas: natural and other disasters, energy conservation, environmental stewardship and conservation, infrastructure improvement, and urban and rural development.

### WHO WE SERVE

Those eligible to apply are nonprofit organizations, government entities (federal, state or local), educational institutions, neighborhood associations, Native American Tribal Councils, and community-based or faith-based organizations.



### NCCC MEMBERS ARE

- Recruited nationally and are from different social, cultural, socioeconomic, and educational backgrounds. They are 18-24 with varying education levels ranging from working on their high school equivalency to college graduates.
- Assigned to a team of approximately 8-12 Members who are supervised by a Team Leader.
- Provided one 15 passenger van per team with fuel covered by AmeriCorps NCCC.
- Trained in leadership, team building, diversity, service learning, disaster response, and much more!
- Insured by the Federal Tort Claims Act & Federal Employees' Compensation Act.

### YOUR ORGANIZATION PROVIDES

- Project supplies and materials
- Technical support and direction
- Schedule of work
- Meals\* or Kitchen
- Lodging (if further than an hour from Vinton, IA)

### NCCC PROVIDES

- Meals\*
- Lodging (if less than an hour from Vinton, IA)\*\*
- Transportation
- Basic Personal Protective Equipment

\*For cities more than an hour from NCCC's Vinton, IA campus, access to a kitchen is required if meals are not provided. The team will purchase and cook their own food.

\*\*Lodging examples: camp or park cabins, churches, vacant school facilities, youth hostels, YMCA/YWCA facilities, vacant apartments in public housing facilities, college campuses, military facilities, etc.

— *There is no direct fee for service.* —

### HOW TO APPLY

- Step 1:** Submit a Concept Form by due date  
**Step 2:** Upon invitation, submit an Application

See back for available project dates and deadlines.



### PROJECT APPLICATIONS MUST

- Address compelling community needs
- Have clearly stated and well-planned tasks which ensure timely availability of materials, tools, technical expertise, and sponsor support
- Provide opportunities for members' growth and development that includes orientation and training and service learning opportunities
- Involve the community throughout the project including local volunteer support
- Have a plan for sustainability after AmeriCorps NCCC members complete their work



### THINGS TO HIGHLIGHT

If your project involves any of the following areas of interest, be sure to elaborate in your Project Concept Form and Application.

- Energy Conservation or Infrastructure Improvement
- Coordinating or recruiting volunteers
- Service recipients are Veterans or Military Families
- Project addresses priorities identified by state or community leaders
- Community exposure for the team (i.e. media, inviting elected officials, etc.)
- Opportunities to recruit future NCCC Members

# Madison Public Schools

**Alan Ehlers**  
Superintendent  
**Jim Crilly**  
HS Principal/AD  
**Reid Ehrisman**  
MS Principal/IPM/EL

700 So Kent St.  
P.O. Box 450  
Madison, NE 68748  
District Phone (402) 454-3336 Fax (402) 454-2238  
Elementary Phone (402) 454-2656 Fax (402) 454-3978

**Karla Kush**  
Elementary Principal  
**Travis Jordan**  
Director of CAI  
**Christine Knapp**  
Office Manager

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## Curriculum, Instruction, and Assessment Report

**Wednesday, October 30<sup>th</sup>**: Looked at Pathway to College Success Linking Study with 4<sup>th</sup> and 5<sup>th</sup> Graders and Completed MAPs Goal setting.

**Wednesday, Nov. 6<sup>th</sup>**: Held “Data Walk” with K-12 Staff

Our Staff Looked at:

- MAPs Data
- NeSA and NSCAS Data
- ACT Data

With the Purpose of:

- Educating the Staff on Pathway to College Success Linking Studies
- Changing our Testing Culture
- Identifying Strengths and Weaknesses

**Monday, Nov. 11<sup>th</sup>**: Sending out MAPs Data and Goal Setting Sheets to High School Teachers to go over individually with their homeroom students in 9<sup>th</sup> and 10<sup>th</sup> Grade.

**Wednesday, Nov. 13<sup>th</sup>**: Will look at Pathway to College Success Linking Study with 6<sup>th</sup> and 8<sup>th</sup> Graders and Complete MAPs Goal setting.

**Tuesday, Nov. 19<sup>th</sup>**: Go over ACT Projection based on MAPs Data with Juniors. Give Language and Science MAPs Test.

**Wednesday, Dec. 11<sup>th</sup>**: Our Language Arts Committee is going to meet in the beginning stages of evaluating the Middle School Curriculum to identify our needs. This will be an ongoing process in the evaluation and selection of a Nebraska College and Career Ready approved Language Program.

Mr. Crilly, Mrs. Kunz, and I met to outline our ACT Prep plan for our Juniors beginning Second Semester and feel we have a strong plan in place. We are just working on the final details.

All staff seem to be on the same page and in support of how we are progressing with Curriculum. The Instruction of the new programs is going well and our First Year teachers are settling in with the help of mentors and having a few months under their belts.



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Mrs. Kush – November 6, 2019  
 Elementary Principal

## Number of Students in Elementary School

Grade Level	Current as of 11/4/19	10/4/19	9/4/19	Start of the Year 8/7/19
PreK-3	26	26	26	26
PreK-4	36	36	36	33
Kindergarten	44	43	43	46
1 <sup>st</sup> Grade	36	35	36	37
2 <sup>nd</sup> Grade	30	27	28	28
3 <sup>rd</sup> Grade	32	33	34	34
4 <sup>th</sup> Grade	36	35	36	39
5 <sup>th</sup> Grade	35	35	37	36
<b>Total</b>	<b>275</b>	<b>270</b>	<b>276</b>	<b>279</b>
				Last year ended with 268

## Student Report

	Aug-Sept	Sept-Oct	Oct-Nov
Attendance	97.08%	95.5%	96.82%
Tardy %	6.5% (all < 5 tardies)	10% (all < 5 tardies)	12% (3 > 5 tardies)

1. Elementary teachers, Mr. Jordan, Mrs. Kush, and school psychologist (when available) meet every other week for grade level meetings. This has been helping to keep communication open amongst staff and to address any concerns that may be occurring with students.
2. Math Night was held on October 24<sup>th</sup> for parents and students. It was a full house at the elementary cafeteria and Mike Hall from Strong Fathers/Strong Families engaged those in attendance with math concepts that involved cards and dice. Approximately 55 adults came with a student.
3. The staff Halloween party was enjoyable. Thank you for the opportunity to allow staff to get together for an event that builds teamwork and boosts morale. We have some creative staff members!

4. PreK held a Family Night on October 30<sup>th</sup>. Students and parents painted pumpkins and had a nice evening together. The teachers also created a parent survey that they will be analyzing to help make improvements in the program.
5. A Parent Advisory Committee (PAC) meeting took place November 7<sup>th</sup>. Main discussion points were 1) What's going well, 2) Feedback on how communication and involvement, 3) What can be improved, 4) Ideas to share, 5) Ways to boost reading at home.
6. The elementary had a Veteran's Day Program today Monday, November 11<sup>th</sup> at 2:00pm Mr. Miguel Ayala was our guest speaker and he was an active duty marine from July 2003 through December 2008.
7. The elementary is planning to have a Lockdown Drill on Wednesday, November 13<sup>th</sup>. This goes with the Standard Response Protocol that the district uses along with Lockdown, Evacuate, and Shelter.



**FAKLER ARCHITECTS, L.L.C.**

ph. 402-228-3020 fax 402-228-3018

1001 N. 6th St., Beatrice, NE 68310

**ARCHITECT'S  
FIELD REPORT**

PROJECT: Madison P. S. Phase IV

FIELD REPORT NO: 7

ARCHITECT'S PROJECT NO: 1353

CONTRACT: Gymnasium/Locker rooms area includes construction of a one story slab-on-grade, brick veneer, pre-cast concrete structure 17,459 square feet in area. The Commons/Concessions/Public Restrooms area includes construction of a one story, slab-on-grade, brick veneer, post and beam steel structure 7,150 square feet in area. Incidentals include rough and finish grading, seeding, utilities, sidewalks, bus drop off, driveways, parking, and fencing.

Date: 11/4/2019	Time: 5:00pm-8:00pm	Weather: cloudy	Temp. Range: 38F
Est % of Completion Gym: 49.0%	Conformance with schedule (+,-) -		
Est % of Completion Comm: 58.0%	Present at Site:		
Est % of Completion Fire: 45.0%	Alan Ehlers - Madison P.S.		
Est % of Completion Paving: 9.0%	Harlow Hanson - Madison P.S.		
Work in Progress:	Jim Knapp - Madison P.S.		
Roofing	Doug Wagner - DWB		
	Ken Daberkow - DWB		
	Jim Reeves - Madison P.S.		

**Observations:**

On site to perform a general observation, and to walk the draw requests. Draw requests were submitted for the gym, commons, and fire sprinkler projects and were approved as submitted. The last of the precast concrete panels have been installed. The roof framing has been completed and all roof deck has been installed. With exception of the locker room area the roof has been insulated and underlayment installed. Standing seam roofing installation has begun on the south side of the gymnasium. Light gauge metal framing is in progress in the commons. Electrical, plumbing, and HVAC rough-in are in progress in the commons. The clerestory windows in the commons have been installed. The commons entry tower upper windows have been installed. In the gym sub-grade has been conditioned and compacted. CMU block has been installed to floor level as needed in the gym. All above roof brick has been installed and the south side of the gym brick should be completed by end of day on 11/6/2019.

**Items to Verify:** Architect - cost of changing structural brace at south end of Commons

Contractor - Weights and dimensions of skid steer loader for possible ramp redesign.

**Information or Action Required:** None

**Attachments:** Pictures

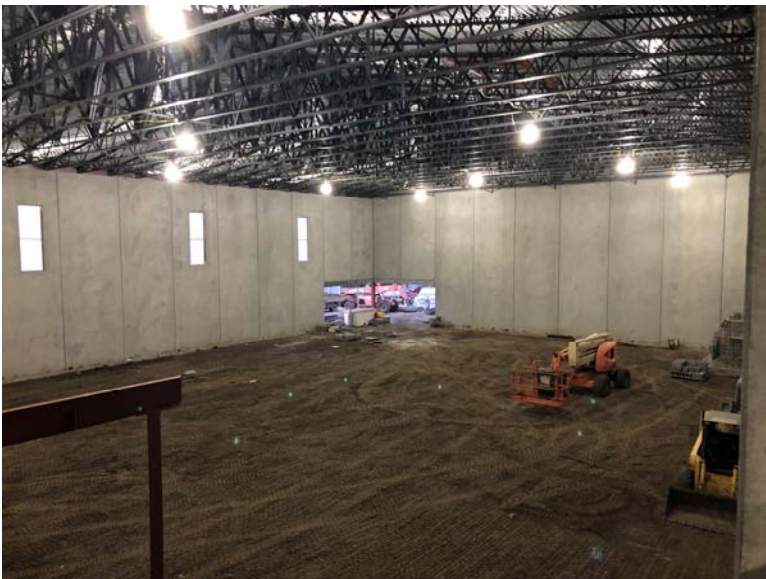
Report By: Michael D. Fakler, Architect



Commons exterior looking north



Commons exterior looking south



Gymnasium interior looking northeast



Steel framing at mezzanine adjacent to elevator



Commons light gauge framing at men's restroom



Commons light gauge framing at women's restroom



Commons interior looking north



Commons clerestory windows above existing middle school roof



Gymnasium interior looking east



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## High School Board Report November- Principal Jim Crilly

### Attendance October

9<sup>th</sup> Grade 94.37%  
10<sup>th</sup> Grade- 93.89%  
11<sup>th</sup> Grade- 95.19%  
12<sup>th</sup> Grade- 93.82%

### Enrollment

9<sup>th</sup> grade- 34 Students  
10<sup>th</sup> grade- 45 Students  
11<sup>th</sup> grade-45 Students  
12<sup>th</sup> grade-39 Students  
Total Enrollment 163 Students  
October Enrollment 163 Students  
One year ago, Enrollment 162

- High School Juniors all took the ASVAB test, which is a comprehensive test that measures core areas in school. These tests are also often used for placement with the military and 2-year schools. The Juniors will also all be taking the ACT placement test in April.
- This is a list of the students with different nationalities @ Madison: Mexico, Honduras, Venezuela, Nicaragua, Columbia, El Salvador, Native American, African American, Puerto Rico, South Korea, Germany, Myanmar, Thailand, Karen, Guatemala, Cuba, United States, Argentina
- Students in grades 9,10, 11 completed MAP testing in Reading and Math, these students will retest in late January to see how they are progressing.
- 20 Students involved in One Act this year, Mrs. Wagner and Crew are working hard.

## Athletics

- Fall Season completed, had 68 students from the HS compete in Varsity Sports, that is 42% we also had 10 cheerleaders and 8 dancers. That is 53% of student body.
- Winter Sports meetings will take place Monday November 11<sup>th</sup>, GBB and BBB at 6:30 and WR at 7:00
- First official day for winter sports practices to begin is November 18<sup>th</sup>.
- Junior High GBB has started and has 17 players
- Junior High WR has started and has 9 wrestlers.



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Mr. Ehrisman- November 5, 2019  
 MS Principal, IPM (Intervention Project Manager), English Learners Coordinator

## NUMBER OF STUDENTS IN THE MIDDLE SCHOOL

Grade Level	Current as of 11/6/19	Start of the year 8/7/19
6th Grade	44	43
7th Grade	27	27
8th Grade	40	39
MS Total	111	109

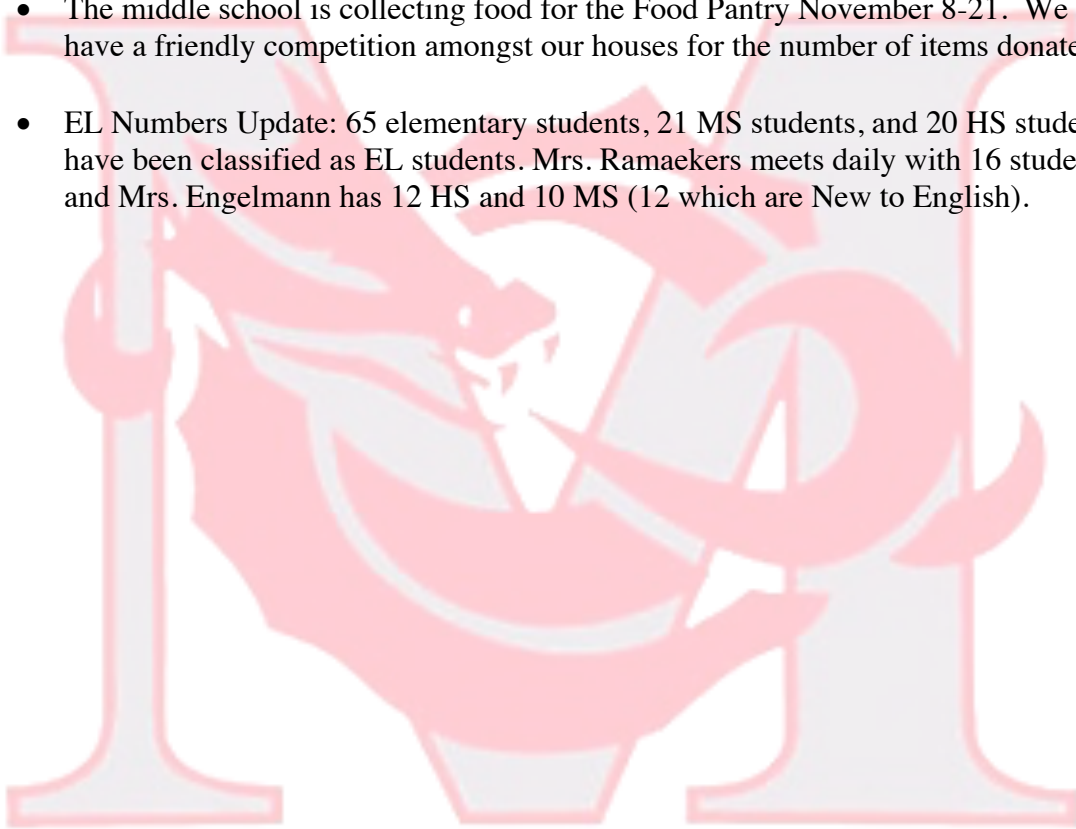
## STUDENT REPORT

Grade Level	Total Attendance as of 11/5/19	8/13-8/31	9/1-9/30	10/1/-10/31
6th Grade	97.71%	98.28%	96.50%	98.37%
7th Grade	96.80%	96.94%	96.485	97.04%
8th Grade	94.93%	95.98%	93.95%	95.57%
MS Total	96.49%	97.11%	95.59%	97.05%

	# of students in AMP
Week 6	4
Week 7	6
Week 8	4
Week 9	7

- We had 26 students that had perfect attendance for the first quarter - 11/43  
 6<sup>th</sup> graders, 8/28 7<sup>th</sup> graders and 7/39 8<sup>th</sup> graders. 98% and above attendance: 24/43  
 6<sup>th</sup> graders, 15/28 7<sup>th</sup> graders, 14/39 8<sup>th</sup> graders. 96% and above: 32/43 6<sup>th</sup> graders,  
 22/28 7<sup>th</sup> graders, 21/39 8<sup>th</sup> graders.
- Adrian Bowen and Tim Vanderheiden from the NDE were in the MS on Wednesday, October 16<sup>th</sup>. They observed classrooms and talked with the MS leadership group and teacher group. They even spun the wheel and joined a house!
- Middle school Parent iPad night was on Tuesday, October 22<sup>nd</sup>. We will continue to make adjustments next year to better accommodate new and returning students.

- The K-8 Kid and Dad math night was on Thursday, October 24<sup>th</sup>. Mike Hall from Strong Fathers was our presenter. It was very well attended.
- Betty Anderson, instructional coach, was in the MS on Tuesday, October 29<sup>th</sup>. She was able to observe numerous teachers and give verbal and written feedback to all of them.
- Jacquie Winbolt, BIST consultant, will be in the MS on Thursday, November 7<sup>th</sup>. She will be observing classrooms and meeting with staff about student concerns.
- Meralee Hoffert, instructional coach, will be in the MS on November 11<sup>th</sup> and 12<sup>th</sup>.
- The middle school is collecting food for the Food Pantry November 8-21. We have a friendly competition amongst our houses for the number of items donated.
- EL Numbers Update: 65 elementary students, 21 MS students, and 20 HS students have been classified as EL students. Mrs. Ramaekers meets daily with 16 students and Mrs. Engelmann has 12 HS and 10 MS (12 which are New to English).



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**The mission of Madison Public Schools is to prepare students to be competent, confident, productive, and responsible citizens.**

## Superintendent Report November 2019

- **Phase IV update:**

Attached to my report is the field report #7. Things seem to be moving along fairly well but the cool weather has slowed the progress some. We are looking into a tour maybe the evening of December 14<sup>th</sup> at halftime of the Girls Basketball game. After visiting with Doug, He would prefer we wait a little while before firming up this date.

At the December meeting I'm hoping to have final numbers on the scoreboard/video board. It would be nice to get this business taking care of so we are ready to go when the time comes that they need it. Also we are at \$5,000 pledged toward the speaker system at this time.

A couple items that the buildings and grounds committee are discussing for possible change orders in the future deal with the thickness of the cement between the north building and the gym. The cement ramp that was designed for that area did not include the support for equipment such as skid loaders. It is designed for cement of 4 inches which would only support small equipment such as lawn mowers. The second item deals with snow guards that go on certain areas of the roof. These clips keep large amounts of snow from coming off the roof at once.

Michael is still looking into the cost of such items at this time.

Final bids from Daktronics for the scoreboards, video board & sound system have been requested by December 1<sup>st</sup>. It would be nice to firm these things up at our December meeting.

- **Staffing update:**

### **Food Service:**

- We are currently working on the paperwork to explore future options for outsourcing our food service. This is a long process which will take until the end of the school year, but we are now at step #1 in the process.

## **Migrant- Burmese Liaison:**

- Jessica P. helped us for two days and shared that her husband did not want her to work outside the home at this time. As you know this is our second attempt to hire someone to help with our Burmese students.

So, at this time I have reached out to Mid-Town Health care who has been able to hire a translator to see if we could purchase some of her time to help with some documents from time to time. This will be based on an hourly rate and I'm still in the process of getting the details ironed out.

- We are currently looking into applying to AmeriCorps to have them base a team of workers in Madison to help support our programs. The only cost to the district is finding a place for them to stay during the 6 to 8-week period they are working with the district.

We could request a team of 6-8 people to help with things such as food service, Student classroom support, Buildings & grounds support.

- This last year new laws were adopted in regard to Rule 91 that deal with driver qualifications. During annual meetings NDE shared that these new rules would only impact bus drivers. This last week NDE is now sharing that these new rules would involve any person the drives students in a school vehicle. So, any person that drives a school van or car with students will now be required to follow the guidelines below:

Each employee would need to have a physical every two years (Additional cost for the school)

Annually obtain from the DMV the driving record for every driver (\$5.00 per person)

Annually obtain a criminal history record from the Nebraska State Patrol for all drivers that are not teachers or Administrators

Annually provide a minimum of two (2) hours of in-service training for all drivers that, at a minimum, included emergency evacuations, loading/unloading, student management, vehicle inspections and the school's Safe Pupil Transportation Plan.

- The tentative first day of the Legislative session is Wednesday January 8th.
- Reminder to beat the holiday rush incumbent's (Deb, Jim & Steve) need to consider filing between the following dates December 1<sup>st</sup> – February 15. Nonincumbent dates are from December 1<sup>st</sup> – March 1<sup>st</sup>.



## **4001 Nondiscrimination**

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

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

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

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

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

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

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

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

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

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

The Uniformed Services Employment and Reemployment Rights Act (USERRA) – provides job protections and reemployment rights

to military reservists and National Guard members called to active duty

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

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

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

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

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

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

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

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

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

Adopted on: 6-12-2017

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4002**  
**Drug Free Workplace**

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

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

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

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

Adopted on: 1/11/16  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

**4003**  
**Drug Policy Regarding Drivers**

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

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

**Refusal to Submit to Testing.** The refusal to submit to the testing used by the district will be grounds for refusal to hire driver applicants and to terminate the employment of existing drivers. Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action which may include termination of the driver's employment.

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

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

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

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

**Serious Injury to the Driver.** If a driver is so seriously injured that he or she cannot submit to testing at or immediately after the time of the accident, the driver must provide the necessary authorization for the district to obtain hospital reports or other documents that would indicate whether there were controlled substances or alcohol in the driver's system.

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

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

**Testing Procedure.** All urine and blood specimens collected under the policy will be submitted to an approved laboratory for testing. Specimens that initially test positive for drugs will be subjected to a subsequent confirmation test before being reported by the laboratory as positive.

**Medical Resource Officer.** All laboratory test results will be reported by the laboratory to a medical review officer (MRO) designated by the district. Negative test results will be reported as such by the MRO to the district. Before reporting a positive test result to the district, the MRO will attempt to contact the driver to discuss the test result. If the MRO is unable to contact the driver directly, the MRO will contact a district official designated in advance by the district, who shall in turn contact the driver and direct the driver to contact the MRO. Upon being so directed, the driver shall contact the MRO immediately or, if after the MRO's business hours and the MRO is unavailable, at the start of the MRO's next business day.

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4004

### **Employment of Relatives, Domestic Partners and Significant Others**

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

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4005**

**Communication Between the Board and District Employees**

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4006**  
**Insurance**

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4007**  
**Personnel Records**

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4008**  
**Outside Employment**

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4009**

**Restrictions on Employees Receiving Gratuities**

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4010**  
**Inclement Weather**

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

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

Adopted on: 6-12-2017

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

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

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

**I. Qualifying for Leave**

**A. Qualified Employees**

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

## B. Qualified Circumstances Necessitating Leave

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

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

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

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

### **C. Limitations on Leave**

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

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

#### **D. Qualifying Notice and Certification**

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

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

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

**E. Scheduling Leave**

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

**II. Relationship with District During Leave**

**A. Leave to Be Unpaid**

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

**B. Substitution of Paid Leave**

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

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

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

**C. Group Health Plan Benefits**

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

**D. Intermittent or Reduced-Schedule Leave**

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

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

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

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

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

### **III. Return from Leave**

#### **A. Restoration to Position**

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

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

**B. Denial of Restoration**

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

**C. Failure to Return from Leave**

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

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

#### **IV. Notice to Employees**

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

Adopted on: 6-12-2017

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4011.1**  
**Nebraska Family Military Leave Act**

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

**I. Qualifying for Leave**

**A. Qualified Employees**

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

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

**B. Qualified Circumstances for Requesting Leave**

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

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

C. Qualifying Notice and Certification

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

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

**II. Relationship with District During Leave**

A. Leave to Be Unpaid

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

B. Benefits

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

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

### **III. Return from Leave**

#### **A. Restoration to Position**

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

#### **B. Failure to Return**

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

Adopted on: 6-12-2017

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4012**  
**Staff Internet and Computer Use**

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

**I. Staff Expectations in Use of the Internet**

**A. Acceptable Use While on Duty or on School Property**

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

**B. Unacceptable Use While on Duty or on School Property**

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

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

## **II. School Affiliated Websites**

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

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

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

## **III. Enforcement**

### **A. Methods of Enforcement**

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

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

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

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

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

#### **IV. Off-Duty Personal Use**

School employees may use the internet, school computers, and other school technology while not on duty for personal use as long as such use is (1) consistent with other district policies, (2) consistent with the provisions of Title 92, Nebraska Administrative Code, Chapter 27 (Nebraska Department of Education "Rule 27"), and (3) is reported as compensation in accordance with the Internal Revenue Code of 1986,

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

Adopted on: 6/11/2018

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4013 Grievance Procedure

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4014 Employment-Related Sexual Harassment

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

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

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

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

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

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

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

Sexual harassment of students is addressed in a separate policy.

Adopted on: 6/11/2018

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4015**

**Prohibition Against Employment of Board Members**

A board member shall not be employed by the school district in any capacity while serving on the board. If an employee is elected or appointed to the board, his or her employment shall be terminated upon being seated on the board. The district will not consider an application for employment of a board member unless the board member has resigned.

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4016**

**Jury Duty/Service as Witness in Court**

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4017**

**Relations with Employee Collective Bargaining Associations**

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4018**  
**Corporal Punishment**

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4019

### **Workplace Injury Prevention and Safety Committee**

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

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

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

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

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

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

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

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

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

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

Adopted on: 6-12-2017

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4020**

**Ownership of Copyrighted Works**

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4021**  
**[INTENTIONALLY LEFT BLANK]**

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4022**  
**Certification and Endorsements**

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4023**  
**Professional Ethics**

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4024

### **Teachers' Rights, Responsibilities and Duties**

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4025  
Superintendent**

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

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

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

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

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

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

**4027**  
**Part-Time Certified Employees**

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

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

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4028**  
**Substitute Teachers**

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4029

### Salary Schedule for Certificated Employees

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

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

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4030 Evaluation of Certificated Employees

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

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

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

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 4031

### Evaluation of Probationary Certified Employees

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**4032**  
**Professional Growth**

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

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

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

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

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

Adopted on: 1/11/16

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

# ADMINISTRATOR'S CONTRACT OF EMPLOYMENT

This contract is made by the Board of Education of Madison Public Schools, legally known as Madison County School District No. 59-00001 (referred to herein as the "Board" and the "District" respectively), and **Crystal Ernst**, (referred to herein as the "Administrator.")

WITNESSETH: The Board hereby agrees to employ the Administrator, and the Administrator hereby agrees to accept such employment subject to the terms and conditions set forth below.

**1. Term of Contract.** The Administrator shall be employed full-time at **1.00 FTE** for a period of one school year 2020-2021 which shall begin on or about three weeks prior to the first day students report to school in the fall semester and terminate on or about three weeks after the last day students attend school in the spring. The Superintendent of Schools (Superintendent) shall establish the Administrator's work schedule consistent with the school calendar and the District's needs. The Administrator may provide more days of service to the District than provided above but shall not be compensated for such additional service days. During the transition period in the summer of 2020 some additional service days may be paid at \$150.00 a day to help expend School Improvement Grant funds. These additional days will need to be approved by the Superintendent of Schools.

**2. Salary.** The Administrator's salary for the contract year shall be \$65,000, which the Board shall pay in twelve equal installments in accordance with its practice governing payment of the District's administrators.

\* The Principal shall receive a \$65.00 a month stipend to use toward cell phone costs.

**3. Professional Status.** Throughout the term of this contract, the Administrator shall hold a valid and appropriate certificate issued by the Nebraska Department of Education with an administrative endorsement in the State of Nebraska. The Administrator shall register the certificate in the Superintendent's office. The Administrator affirms that he is not under contract with another school board or board of education covering all or any part of the term of this contract.

**4. Administrator's Duties.** The Administrator's duties shall be as the Instructional Coach and School Improvement Team leader or as otherwise prescribed for the position of Administrator by Board policy, job description, rule,

regulation and directives of the Board and the Superintendent. The Administrator shall perform these duties in accordance with the standards and goals established by the Board and the Superintendent, and shall devote his full time, skill, labor, and attention to these duties. With the Board's prior approval, the Administrator may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations.

**5. Discharge.** The District may cancel or amend this contract during its term members for any of the following reasons: (a) cancellation, termination, revocation or suspension of Administrator's certificate by the State Board of Education; (b) a breach of any material provision of this contract; (c) any reason set forth in this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) intemperance; (j) physical or mental incapacity; (k) accident or a disability that makes it impossible for him to perform the essential functions of his position, (l) any conduct that interferes substantially with the Administrator's continued performance of duties; (m) any arrest, criminal charge, or criminal conviction of Administrator or the failure to report the same; (n) any filing against the Administrator under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician; (s) any other reason allowed by law. Cancellation or amendment under this contract shall be governed by applicable provisions of Nebraska statute.

**6. Disability.** If the Administrator is unable to perform her duties by reason of disability beyond his control, and if such disability continues for more than 30 days or is permanent, irreparable, or of such a nature as to make the performance of his duties impossible, the Board may, in its discretion, cancel or terminate this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Administrator under any insurance coverage furnished by the District.

**7. Physicians Statement; Examination.** At the Superintendent's directive, the Administrator shall provide a physician's written statement explaining any absence of five or more consecutive days. At the Board's directive, the Administrator will undergo a comprehensive physical and/or mental examination

performed by a physician, physicians, or psychologist of the Board's choosing. The Administrator agrees to authorize the physician(s) or psychologist performing each such examination to provide the Board with a written assessment whether he can perform the essential functions of his position. The District shall pay the cost of such examinations and such reports that are not paid for by the Administrator's insurance coverage.

## **8. Fringe Benefits.**

- a. Personal Leave.** The Administrator will receive up to three (3) days of paid personal leave for each Contract Year. Personal leave days may be used at the Administrator's sole discretion, provided that she makes reasonable efforts not to use them when such use would interfere with his ability to carry out his duties. Unused personal leave may be carried over from Contract Year to Contract Year. If the Administrator carries forward any personal leave days to any Contract Year, the number of personal leave days she shall be awarded in such Contract Year shall be the lesser of (a) four (4) days and (b) the number of days which will bring the Administrator's accumulated unused personal leave days to four (4). In no case shall the Administrator accumulate more than four (4) days of unused personal leave.
- b. Sick Leave.** The Administrator shall have ten (10) days of paid sick leave for each contract year to be used on days when she is unable to perform his duties because of illness or disability. The Administrator may carry over unused sick leave days up to a maximum accumulation of forty-five (45) days. She shall maintain a current record of his sick leave which he shall make available upon the Superintendent's or Board's request and at the July Board meeting of each year. In no case shall unused sick leave be paid out at the conclusion of Administrator's employment by the board.
- c. Health Insurance.** The Board shall provide to the Administrator family health insurance which is equivalent or superior to that provided to members of the Madison Education Association.
- d. Dental Insurance.** The Board shall provide to the Administrator family dental insurance to be split between administrator and spouse, equaling full family coverage, which is equivalent or superior to that provided to members of the Madison Education Association.

- e. **Life Insurance.** The Board shall provide to the Administrator term life insurance with a total death benefit of Twenty Thousand Dollars (\$20,000).
- f. **Transportation.** The Board shall provide the Administrator with a vehicle for transportation on school business. When a school vehicle is not available and the Administrator must use his personal vehicle, she shall be reimbursed for mileage at the rate allowed by Board policy.
- g. **Professional Meetings.** The Administrator shall attend such professional meetings at the local, state, and national level as are approved by the Superintendent and/or Board. When recommended by the Superintendent and approved in advance, the Board shall pay the reasonable and necessary expenses incurred by the Administrator in connection with her attendance at such meetings.
- h. **Membership Fees.** During the term of this Contract, the Board shall pay the Administrator's membership fees for the following organizations: NSCA.
- i. **Legal Actions.** If any legal action, including but not limited to a professional practice complaint, is threatened or filed against the Administrator as a result of his good faith performance of her duties, the Board shall pay the expenses of defending such legal action to the maximum extent permitted by law. This section shall not apply to legal actions, including, but not limited to, professional practice complaints, initiated by the Superintendent or the Board.

**9. No Penalty for Release or Resignation.** There shall be no penalty for release or resignation by the Administrator from this contract; provided, no resignation shall become effective until the expiration date of the contract unless the Board accepts it and fixes the date when the resignation shall take effect.

**10. Compensation Upon Termination.** Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount that bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the number of months in the annual employment period in which termination occurs. The Administrator shall refund any portion of the salary paid but not earned prior to the

date of termination.

**11. Governing Laws.** The parties shall be governed by all applicable federal and state laws, rules and regulations, and the regulations of the Nebraska Department of Education in performance of their respective duties and obligations.

**12. Amendments to be in Writing.** The parties may modify or amend this contract; provided, any modification or amendment must be in writing and duly authorized and executed by the Administrator and the Board.

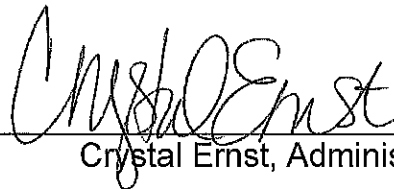
**13. Severability.** If a court of competent jurisdiction declares any portion of this contract invalid or unenforceable, the declaration shall not affect the validity or enforceability of the remaining provisions of this contract.

**14. Housing.** Due to the unique administrative needs of the school district, the Administrator is encouraged to maintain his/her primary residence within the geographic boundaries of the school district. If the Administrator lives within the geographic boundaries \$2,500.00 will be added to the base Salary listed in section 2 of this contract.

**15. Due date.** Failure to return a signed copy of this contract on or before 1:00 pm on Monday, November 11, 2019, shall constitute a rejection of this offer of employment.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

\_\_\_\_\_  
President, Board of Education

  
\_\_\_\_\_  
Crystal Ernst, Administrator

Dated: \_\_\_\_\_

Dated: Nov. 10, 2019

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**2018-2019 AFR SUMMARY REPORT**

**59-0001-000 - MADISON PUBLIC SCHOOLS**

District Approved on 10/31/2019

**GENERAL FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$4,875,472.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$2,819.00
01-1-01120-000	REVENUE FROM LOCAL SOURCES - PUBLIC POWER DISTRICT SALES TAXES	\$2,831.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	\$254,139.00
01-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$72,326.00
01-1-01911-000	OTHER REVENUE FROM LOCAL SOURCES - LOCAL LICENSE FEES	\$1,841.00
01-1-01990-000	OTHER REVENUE FROM LOCAL SOURCES - MISCELLANEOUS LOCAL REVENUE	\$5,660.00
<b>01-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$5,215,088.00</b>
<b>Intermediate Sources:</b>		
01-1-02110-000	REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES	\$31,641.00
01-1-02210-000	REVENUE FROM INTERMEDIATE SOURCES - ESU RECEIPTS	\$7,084.00
<b>01-1-02000-000</b>	<b>TOTAL COUNTY AND ESU RECEIPTS</b>	<b>\$38,725.00</b>
<b>State Sources:</b>		
01-1-03110-000	REVENUE FROM STATE SOURCES - STATE AID	\$61,315.00
01-1-03120-000	REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE)	\$239,279.00
01-1-03125-000	REVENUE FROM STATE SOURCES - SPED TRANSPORTATION (SCHOOL AGE)	\$14,113.00
01-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$33,294.00
01-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$391,664.00
01-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$19,448.00
01-1-03133-000	REVENUE FROM STATE SOURCES - NAMEPLATE CAPACITY TAX	\$4,460.00
01-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	\$16.00
01-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$16,682.00
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	\$76,120.00
01-1-03500-000	REVENUE FROM STATE SOURCES - STATE CATEGORICAL PROGRAMS - OTHER	\$5,250.00

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01-1-03512-000	REVENUE FROM STATE SOURCES - DISTANCE EDUCATION INCENTIVE PAYMENTS	\$2,156.00
01-1-03535-000	REVENUE FROM STATE SOURCES - PAYMENTS FOR HIGH ABILITY LEARNERS	\$2,202.00
01-1-03540-000	REVENUE FROM STATE SOURCES - CATEGORICAL - STATE EARLY CHILDHOOD	\$15,482.00
01-1-03551-000	REVENUE FROM STATE SOURCES - CATEGORICAL - CAREER EDUCATION	\$2,495.00
01-1-03990-000	REVENUE FROM STATE SOURCES - OTHER STATE RECEIPTS	\$2,831.00
<b>01-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$886,807.00</b>

**Federal Sources:**

01-1-04310-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - REAP	\$35,352.00
01-1-04505-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$264,714.00
01-1-04506-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$3,540.00
01-1-04507-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANT (SIG)	\$282,780.00
01-1-04508-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART D, SUBPART 2 EDUCATION OF NEGLECTED, DELINQUENT, OR AT-RISK YOUTH	\$133,661.00
01-1-04509-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$9,178.00
01-1-04510-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV, PART A ESSA: STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANTS	\$4,274.00
01-1-04512-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B (611) BASE ALLOCATION	\$34,885.00
01-1-04516-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PRESCHOOL (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$959.00

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01-1-04519-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA ENROLLMENT/POVERTY	\$71,397.00
01-1-04521-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B PROPORTIONATE SHARE	\$13,186.00
01-1-04525-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$18,639.00
01-1-04526-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN	\$80,815.00
01-1-04528-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE III ESSA - IMMIGRANT EDUCATION	\$100.00
01-1-04531-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$89,441.00
01-1-04708-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID IN PUBLIC SCHOOLS	\$822.00
01-1-04709-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$12,856.00
<b>01-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,056,599.00</b>
<b>Non-Revenue Sources:</b>		
01-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$6,540.00
01-1-05300-000	OTHER FINANCING SOURCES - PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	\$1,920.00
01-1-05301-000	OTHER FINANCING SOURCES - INSURANCE ADJUSTMENTS	\$5,442.00
01-1-05690-000	OTHER FINANCING SOURCES - OTHER NON-REVENUE RECEIPTS	\$117.00
<b>01-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$14,019.00</b>
<b>01-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$7,211,238.00</b>

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**GENERAL FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>Totals:</b>		
01-2-90000-000	<b>GRAND TOTAL OF ALL NON-PROGRAM EXPENDITURES</b>	<b>(\$156.00)</b>
<b>1000 Instruction:</b>		
01-2-01100-000	REGULAR INSTRUCTION	\$2,229,535.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$449,389.00
01-2-01160-000	POVERTY PROGRAMS	\$658,801.00
01-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	\$165,058.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$843,128.00
01-2-01000-000	<b>TOTAL INSTRUCTION</b>	<b>\$4,345,911.00</b>
<b>2100 Support Services - Students:</b>		
01-2-02110-000	SUPPORT SERVICES - STUDENT - ATTENDANCE AND SOCIAL WORK SERVICES	\$3,286.00
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$93,318.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$2,173.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$478.00
01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$285,468.00
01-2-02100-000	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>\$384,723.00</b>
<b>2200 Support Services - Instruction:</b>		
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$10,550.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$122,783.00
01-2-02224-000	SUPPORT SERVICES - INSTRUCTION - EDUCATIONAL TELEVISION SERVICES	\$3,500.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	\$31,697.00
01-2-02200-000	<b>TOTAL SUPPORT SERVICES - INSTRUCTION</b>	<b>\$168,530.00</b>
<b>2300 Support Services - General Administration:</b>		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$45,572.00

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01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$195,151.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$15,428.00
<b>01-2-02300-000</b>	<b>TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>\$256,151.00</b>
<b>2400 Office of the Principal:</b>		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$262,371.00
<b>01-2-02400-000</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$262,371.00</b>
<b>2500 Central Services:</b>		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$312,708.00
<b>01-2-02500-000</b>	<b>TOTAL CENTRAL SERVICES</b>	<b>\$312,708.00</b>
<b>2600 Operation &amp; Maintenance of Plant:</b>		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$483,777.00
01-2-02660-000	OPERATION AND MAINTENANCE OF PLANT - SECURITY	\$399.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$3,030.00
<b>01-2-02600-000</b>	<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$487,206.00</b>
<b>2700 Student Transportation:</b>		
01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$70,965.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$20,262.00
<b>01-2-027RG-000</b>	<b>TOTAL TRANSPORTATION - REGULAR EDUCATION</b>	<b>\$70,965.00</b>
<b>01-2-027SP-000</b>	<b>TOTAL TRANSPORTATION - SPECIAL EDUCATION</b>	<b>\$20,262.00</b>
<b>3400 Categorical Grants from Corporations/Private Interests:</b>		
<b>01-2-03400-000</b>	<b>CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS</b>	<b>\$8,742.00</b>
<b>3500 State Categorical Programs:</b>		
01-2-03500-000	OTHER STATE CATEGORICAL PROGRAMS	\$29,563.00
01-2-03535-000	HIGH ABILITY LEARNERS	\$4,955.00
01-2-03540-000	STATE EARLY CHILDHOOD	\$31,831.00

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01-2-03551-000	CAREER EDUCATION	\$1,685.00
<b>6000 Federal Programs:</b>		
01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$166,228.00
01-2-06210-000	FEDERAL SERVICES - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$267.00
01-2-06212-000	Federal Services - Title I, Part A: Support for Improvement	\$32,955.00
01-2-06215-000	FEDERAL SERVICES - TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANT (SIG)	\$202,378.00
01-2-06230-000	FEDERAL SERVICES - TITLE I, PART D, SUBPART 2 PREVENTION & INTERVENTION PROGRAMS FOR CHILDREN & YOUTH WHO ARE NEGLECTED, DELINQUENT, OR AT-RISK YOUTH	\$96,918.00
01-2-06310-000	FEDERAL SERVICES - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$20,953.00
01-2-06404-000	FEDERAL SERVICES - IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR	\$41,050.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$1,056.00
01-2-06410-000	FEDERAL SERVICES - IDEA ENROLLMENT/POVERTY (611)	\$68,544.00
01-2-06412-000	FEDERAL SERVICES - IDEA PART B PROPORTIONATE SHARE	\$21,989.00
01-2-06418-000	Federal Services - IDEA Part B PEaK Projects	\$100.00
01-2-06700-000	FEDERAL SERVICES - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$6,462.00
01-2-06915-000	FEDERAL SERVICES - TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN	\$91,420.00
01-2-06968-000	FEDERAL SERVICES - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$49,226.00
01-2-06969-000	Federal Services - Title IV-A: Student Support and Academic Enrichment (SSAE) Grant (2018/19 Formula Based)	\$6,586.00
01-2-06992-000	FEDERAL SERVICES - REAP	\$67,852.00
<b>01-2-06000-000</b>	<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$873,984.00</b>
<b>8000 Transfers to Other Funds:</b>		
01-2-08000-000	TRANSFERS (OUTGOING)	\$46,540.00
<b>01-2-20000-000</b>	<b>TOTAL CURRENT EXPENSE</b>	<b>\$6,190,309.00</b>
<b>01-2-20100-000</b>	<b>ADJUSTMENTS TO CURRENT EXPENSE</b>	<b>\$7,627.00</b>

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	\$6,182,682.00
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	\$6,432,143.00
01-2-20500-000	TOTAL DISBURSEMENTS	\$7,306,127.00

**GENERAL FUND BALANCES**

*BalanceTotals*

*Amount*

**General Fund Beginning and Ending Fund Balances:**

01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$2,367,713.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$2,627,609.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$1,068,309.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$713,697.00

**DEPRECIATION FUND RECEIPTS**

*Receipt Codes*

*Receipt Description*

*Amount*

**Local Sources:**

02-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$20,801.00
02-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$20,801.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$20,801.00

**DEPRECIATION FUND DISBURSEMENTS**

*FunctionTotals*

*Disbursement Function Description*

*Amount*

**2900 Other Student Support:**

02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$149,484.00
02-2-20500-000	TOTAL DISBURSEMENTS	\$149,484.00

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**DEPRECIATION FUND BALANCES**

<i>Balance Totals</i>	<i>Amount</i>
<b>Depreciation Beginning and Ending Fund Balances:</b>	
02-0-CSHOH-BEG Depreciation Fund - Cash on Hand - Beginning Balance	\$926,156.00
02-0-CSHOH-END Depreciation Fund - Cash on Hand - Ending Balance	\$797,473.00

**EMPLOYEE BENEFIT FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
03-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$23.00
03-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$23.00
<b>Non-Revenue Sources:</b>		
03-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$34,164.00
03-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$34,164.00
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$34,187.00

**EMPLOYEE BENEFIT FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
03-2-02900-000	OTHER SUPPORT SERVICES	\$39,072.00
03-2-20500-000	TOTAL DISBURSEMENTS	\$39,072.00

**ACTIVITIES FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
05-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$4,021.00

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05-1-01710-000	DISTRICT ACTIVITIES - ADMISSIONS	\$21,660.00
05-1-01740-000	FEES	\$5,912.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$119,140.00
<b>05-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$150,733.00</b>

**Non-Revenue Sources:**

05-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$34,540.00
<b>05-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$34,540.00</b>

<b>05-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$185,273.00</b>
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**ACTIVITIES FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900</b>	<b>Other Student Support:</b>	
05-2-02900-000	OTHER SUPPORT SERVICES	\$181,372.00
<b>05-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$181,372.00</b>

**ACTIVITIES FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Activities Beginning and Ending Fund Balances:</b>		
05-0-CSHOH-BEG	Activities Fund - Cash on Hand - Beginning Balance	\$174,537.00
05-0-CSHOH-END	Activities Fund - Cash on Hand - Ending Balance	\$178,439.00

**SCHOOL NUTRITION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
06-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$701.00
06-1-01611-000	FOOD SERVICES - DAILY SALES - SCHOOL LUNCH PROGRAM	\$71,526.00

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06-1-01990-000	OTHER REVENUE FROM LOCAL SOURCES - MISCELLANEOUS LOCAL REVENUE	\$34.00
<b>06-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$72,261.00</b>
<b>State Sources:</b>		
06-1-03150-000	REVENUE FROM STATE SOURCES - STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$1,879.00
<b>06-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$1,879.00</b>
<b>Federal Sources:</b>		
06-1-04210-000	REVENUE FROM FEDERAL SOURCES - UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - FEDERAL NUTRION PROGRAMS	\$242,536.00
<b>06-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$242,536.00</b>
<b>Non-Revenue Sources:</b>		
06-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$12,000.00
06-1-05690-000	OTHER FINANCING SOURCES - OTHER NON-REVENUE RECEIPTS	\$9,163.00
<b>06-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$21,163.00</b>
<b>06-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$337,839.00</b>

**SCHOOL NUTRITION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2100</b>	<b>Support Services - Students:</b>	
06-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$16,960.00
06-2-03100-000	Food Services Operations	\$335,095.00
<b>06-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$352,055.00</b>

NEBRASKA DEPARTMENT OF EDUCATION  
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**SCHOOL NUTRITION FUND BALANCES**

<i>Balance Totals</i>	<i>Amount</i>
<b>School Nutrition Beginning and Ending Fund Balances:</b>	
06-0-CSHOH-BEG School Nutrition Fund - Cash on Hand - Beginning Balance	\$84,719.00
06-0-CSHOH-END School Nutrition Fund - Cash on Hand - Ending Balance	\$70,508.00

**BOND FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
07-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$140,353.00
07-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$104.00
07-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$1,765.00
<b>07-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$142,222.00</b>
<b>State Sources:</b>		
07-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$1,231.00
07-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$14,484.00
07-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$719.00
07-1-03133-000	REVENUE FROM STATE SOURCES - NAMEPLATE CAPACITY TAX	\$165.00
07-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$608.00
07-1-03990-000	REVENUE FROM STATE SOURCES - OTHER STATE RECEIPTS	\$103.00
<b>07-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$17,310.00</b>
<b>07-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$159,532.00</b>

**BOND FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
07-2-05000-000	DEBT SERVICES	\$205,570.00

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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07-2-20500-000 TOTAL DISBURSEMENTS \$205,570.00

**Bonds Outstanding**

07-2-99200-000 BONDS OUTSTANDING AT END OF YEAR \$1,885,000.00

**BOND FUND BALANCES**

*BalanceTotals*

*Amount*

**Bond Beginning and Ending Fund Balances:**

07-0-CSHOH-BEG	Bond Fund - Cash on Hand - Beginning Balance	\$240,418.00
07-0-CSHOH-END	Bond Fund - Cash on Hand - Ending Balance	\$206,145.00
07-0-TREAS-BEG	Bond Fund - Cash at County Treasurers - Beginning Balance	\$37,175.00
07-0-TREAS-END	Bond Fund - Cash at County Treasurers - Ending Balance	\$25,412.00

**SPECIAL BUILDING FUND RECEIPTS**

*Receipt Codes*

*Receipt Description*

*Amount*

**Local Sources:**

08-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$846,189.00
08-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$51.00
08-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$93,288.00
<b>08-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$939,528.00</b>

**State Sources:**

08-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$5,826.00
08-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$68,541.00
08-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$3,097.00
08-1-03133-000	REVENUE FROM STATE SOURCES - NAMEPLATE CAPACITY TAX	\$781.00
08-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$2,050.00
08-1-03990-000	REVENUE FROM STATE SOURCES - OTHER STATE RECEIPTS	\$488.00
<b>08-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$80,783.00</b>

NEBRASKA DEPARTMENT OF EDUCATION  
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**Non-Revenue Sources:**

08-1-05400-000	OTHER FINANCING SOURCES - LOAN PROCEEDS	\$3,912,547.00
<b>08-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$3,912,547.00</b>
<b>08-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$4,932,858.00</b>

**SPECIAL BUILDING FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2500 Central Services:		
08-2-02515-000	CENTRAL SERVICES - BUILDING AND SITES	\$1,643,289.00
<b>08-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$1,643,289.00</b>

**SPECIAL BUILDING FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Special Building Beginning and Ending Fund Balances:</b>		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$1,762,318.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$5,107,541.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$175,900.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$120,244.00

**QUALIFIED CAPITAL PURPOSE FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
09-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$87,236.00
09-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$493.00
09-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$10,107.00
<b>09-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$97,836.00</b>

NEBRASKA DEPARTMENT OF EDUCATION  
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**State Sources:**

09-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$601.00
09-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$7,066.00
09-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$637.00
09-1-03133-000	REVENUE FROM STATE SOURCES - NAMEPLATE CAPACITY TAX	\$80.00
09-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$1,126.00
09-1-03990-000	REVENUE FROM STATE SOURCES - OTHER STATE RECEIPTS	\$50.00
<b>09-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$9,560.00</b>

**Federal Sources:**

09-1-04530-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS	\$30,616.00
<b>09-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$30,616.00</b>

<b>09-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$138,012.00</b>
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**QUALIFIED CAPITAL PURPOSE FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
09-2-05000-000	DEBT SERVICES	\$86,679.00
<b>09-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$86,679.00</b>

**Bonds Outstanding**

09-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	\$626,076.00
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NEBRASKA DEPARTMENT OF EDUCATION  
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**QUALIFIED CAPITAL PURPOSE FUND BALANCES**

<i>Balance Totals</i>		<i>Amount</i>
<b>Qualified Capitol Beginning and Ending Fund Balances:</b>		
09-0-CSHOH-BEG	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Beginning Balance	\$377,137.00
09-0-CSHOH-END	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Ending Balance	\$434,221.00
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Beginning Balance	\$18,146.00
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Ending Balance	\$12,396.00

**STUDENT FEE FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
12-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$8.00
12-1-01741-000	DISTRICT ACTIVITIES - EXTRACURRICULAR ACTIVITY FEES	\$6,840.00
12-1-01000-000	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$6,848.00</b>
12-1-10000-000	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$6,848.00</b>

**STUDENT FEE FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
12-2-02900-000	Other Support Services	\$6,540.00
12-2-20500-000	<b>TOTAL DISBURSEMENTS</b>	<b>\$6,540.00</b>

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**STUDENT FEE FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Student Fee Beginning and Ending Fund Balances:</b>		
12-0-CSHOH-BEG	Student Fee Fund - Cash on Hand - Beginning Balance	\$5,550.00
12-0-CSHOH-END	Student Fee Fund - Cash on Hand - Ending Balance	\$5,858.00

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2019  
TOGETHER WITH INDEPENDENT AUDITORS' REPORT

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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## INDEPENDENT AUDITORS' REPORT

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### MEMBERS

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Certified Public Accountants

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools (the District), as of and for the fiscal year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools as of August 31, 2019, and the respective changes in modified cash basis financial position thereof for the fiscal year then ended in accordance with the modified cash basis of accounting described in Note 1.

### **Basis of Accounting**

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

### **Emphasis of Matter**

As described in Note 3 to the financial statements, the District contributes to a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). The pension plan administered by NPERS has a June 30 fiscal year end and its audited financial statements are generally not made publically available until after November 5<sup>th</sup>, which is the deadline for Nebraska school districts to submit their audited financial statements to the Nebraska Department of Education and the Nebraska Auditor of Public Accounts. Due to this issue, the District, which is required to comply with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, is not able to include the most current year end information in Note 3 regarding the pension plan the District contributes to. The District is using information released by NPERS for the pension plan's fiscal year ended June 30, 2018. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### **Other Information**

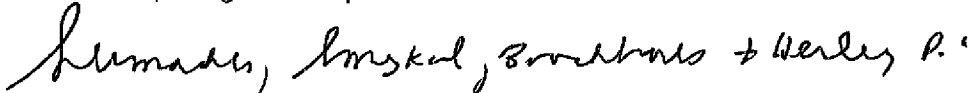
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Madison County School District No. 1, Madison Public Schools' basic financial statements. The budgetary comparison schedules are presented for purposes of additional analysis and are not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

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2019, on our consideration of Madison County School District No. 1, Madison Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madison County School District No. 1, Madison Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madison County School District No. 1, Madison Public Schools' internal control over financial reporting and compliance.



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

Columbus, Nebraska  
October 29, 2019

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

STATEMENT OF NET POSITION  
MODIFIED CASH BASIS

AUGUST 31, 2019

	<u>Governmental Activities</u>
Assets	
Cash in Bank	\$ 9,243,497
Cash at County Treasurers	<u>871,749</u>
Total Assets	<u>\$ 10,115,246</u>
Net Position	
Restricted for	
Debt Services	\$ 678,174
Unrestricted	<u>9,437,072</u>
Total Net Position	<u>\$ 10,115,246</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

STATEMENT OF ACTIVITIES  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

	<u>Expenditures</u>	<u>Program Receipts</u>		<u>Net</u>
		<u>Charges for</u>	<u>Operating</u>	<u>(Expenditures)</u>
		<u>Services</u>	<u>Grants and</u>	<u>Receipts</u>
			<u>Contributions</u>	
Functions/Programs:				
Governmental Activities:				
Regular Instruction	\$ 2,229,378	\$ -	\$ 2,202	\$ (2,227,176)
Limited English Proficiency Programs	449,389	-	-	(449,389)
Poverty Programs	658,801	-	-	(658,801)
Early Childhood Educational Program	165,058	-	-	(165,058)
Special Education Instructional Programs	843,127	-	239,279	(603,848)
Support Services				
Pupils	888,821	71,526	244,415	(572,880)
Attendance & Social Work Services	3,286	-	-	(3,286)
Health Services	2,173	-	-	(2,173)
Special Education Speech Pathology	478	-	-	(478)
School Improvement	10,550	-	-	(10,550)
Board of Education	45,572	-	-	(45,572)
Executive Administration Services	195,151	-	-	(195,151)
District Legal Services	15,428	-	-	(15,428)
Office of the Principal	262,371	-	-	(262,371)
Business - Gen. Admin. - Business Serv.	462,192	-	-	(462,192)
Main. & Oper. of Buildings and Sites	2,130,495	145,647	-	(1,984,848)
Regular Pupil Transportation	70,965	-	-	(70,965)
Special Education Pupil Transportation	20,262	-	14,113	(6,149)
State Categorical Programs	76,776	-	23,227	(53,549)
Federal Programs	873,985	-	1,056,599	182,614
Debt Service				
Principal	216,281	-	-	(216,281)
Interest & Fees	221,615	-	30,616	(190,999)
Total Governmental Activities	<u>\$ 9,842,154</u>	<u>\$ 217,173</u>	<u>\$ 1,610,451</u>	<u>\$ (8,014,530)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

STATEMENT OF ACTIVITIES  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

General Receipts:	
Taxes:	
Property	\$ 5,949,250
Carline	3,467
Public Power District Sales	2,831
Motor Vehicle	254,139
Interest	199,010
Other Local Receipts	7,535
County Receipts	38,725
State Receipts	715,639
Other Non-Revenue Receipts	16,642
Transfers In/(Out)	<u>(28,000)</u>
Total General Receipts	\$ <u>7,159,238</u>
Change in Net Position	\$ (855,292)
Net Position - Beginning of Year	\$ <u>10,970,538</u>
Net Position - End of Year	\$ <u>10,115,246</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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

AUGUST 31, 2019

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Madison Educational Facilities Leasing Corporation	Total Governmental Funds
<b>Assets</b>							
Cash in Bank	\$ 3,425,082	\$ 206,145	\$ 5,107,541	\$ 434,221	\$ 70,508	\$ -	\$ 9,243,497
Cash at County Treasurers	713,697	25,412	120,244	12,396	-	-	871,749
<b>Total Assets</b>	<b><u>\$ 4,138,779</u></b>	<b><u>\$ 231,557</u></b>	<b><u>\$ 5,227,785</u></b>	<b><u>\$ 446,617</u></b>	<b><u>\$ 70,508</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,115,246</u></b>
<b>Fund Balances</b>							
Restricted for:							
Debt Service	\$ -	\$ 231,557	\$ -	\$ 446,617	\$ -	\$ -	\$ 678,174
Committed for:							
Capital Projects	797,473	-	5,227,785	-	-	-	6,025,258
Food Service	-	-	-	-	70,508	-	70,508
Unassigned	3,341,306	-	-	-	-	-	3,341,306
<b>Total Fund Balances</b>	<b><u>\$ 4,138,779</u></b>	<b><u>\$ 231,557</u></b>	<b><u>\$ 5,227,785</u></b>	<b><u>\$ 446,617</u></b>	<b><u>\$ 70,508</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,115,246</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Madison Educational Facilities Leasing Corporation	Total Governmental Funds
<b>Receipts</b>							
<b>Taxes</b>							
Property	\$ 4,875,472	\$ 140,353	\$ 846,189	\$ 87,236	\$ -	\$ -	\$ 5,949,250
Carline	2,819	104	51	493	-	-	3,467
Public Power District Sales	2,831	-	-	-	-	-	2,831
Motor Vehicle Taxes	254,139	-	-	-	-	-	254,139
Interest	93,143	1,767	93,286	10,108	706	-	199,010
Other Local Receipts	7,501	-	-	-	71,560	145,647	224,708
County Receipts	38,725	-	-	-	-	-	38,725
State Receipts	886,807	17,310	80,783	9,560	1,879	-	996,339
Federal Receipts	1,056,599	-	-	30,616	242,536	-	1,329,751
Other Non-Revenue Receipts	7,479	-	-	-	9,163	-	16,642
<b>Total Receipts</b>	<b>\$ 7,225,515</b>	<b>\$ 159,534</b>	<b>\$ 1,020,309</b>	<b>\$ 138,013</b>	<b>\$ 325,844</b>	<b>\$ 145,647</b>	<b>\$ 9,014,862</b>
<b>Expenditures</b>							
Regular Instruction	\$ 2,229,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,229,378
Limited English Proficiency Programs	449,389	-	-	-	-	-	449,389
Poverty Programs	658,801	-	-	-	-	-	658,801
Early Childhood Educational Program	165,058	-	-	-	-	-	165,058
Special Education Instructional Programs	843,127	-	-	-	-	-	843,127
<b>Support Services</b>							
Pupils	536,766	-	-	-	352,055	-	888,821
Attendance & Social Work Services	3,286	-	-	-	-	-	3,286
Health Services	2,173	-	-	-	-	-	2,173
Special Education Speech Pathology	478	-	-	-	-	-	478
School Improvement	10,550	-	-	-	-	-	10,550
Board of Education	45,572	-	-	-	-	-	45,572
Executive Administration Services	195,151	-	-	-	-	-	195,151
District Legal Services	15,428	-	-	-	-	-	15,428
Office of the Principal	262,371	-	-	-	-	-	262,371
Business - Gen Admin - Business Serv	462,192	-	-	-	-	-	462,192

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	School Nutrition Fund	Madison Educational Facilities Leasing Corporation	Total Governmental Funds
Main. & Oper. of Buildings and Sites	487,206	-	1,643,289	-	-	-	2,130,495
Regular Pupil Transportation	70,965	-	-	-	-	-	70,965
Special Education Transportation	20,262	-	-	-	-	-	20,262
State Categorical Programs	76,776	-	-	-	-	-	76,776
Federal Programs	873,985	-	-	-	-	-	873,985
Debt Services							
Principal	-	165,000	-	51,281	-	-	216,281
Interest & Fees	-	40,570	-	35,398	-	145,647	221,615
Total Expenditures	<u>\$ 7,408,914</u>	<u>\$ 205,570</u>	<u>\$ 1,643,289</u>	<u>\$ 86,679</u>	<u>\$ 352,055</u>	<u>\$ 145,647</u>	<u>\$ 9,842,154</u>
Excess Receipts/(Expenditures) Before Other Financing Sources/(Uses)	\$ (183,399)	\$ (46,036)	\$ (622,980)	\$ 51,334	\$ (26,211)	\$ -	\$ (827,292)
Other Financing Sources/(Uses)							
Loan Proceeds	\$ -	\$ -	\$ 3,912,547	\$ -	\$ -	\$ (3,912,547)	\$ -
Transfers In/(Out)	(40,000)	-	-	-	12,000	-	(28,000)
Total Other Financing Sources/(Uses)	<u>\$ (40,000)</u>	<u>\$ -</u>	<u>\$ 3,912,547</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ (3,912,547)</u>	<u>\$ (28,000)</u>
Net Change in Fund Balance	\$ (223,399)	\$ (46,036)	\$ 3,289,567	\$ 51,334	\$ (14,211)	\$ (3,912,547)	\$ (855,292)
Fund Balance - Beginning of Year	<u>4,362,178</u>	<u>277,593</u>	<u>1,938,218</u>	<u>395,283</u>	<u>84,719</u>	<u>3,912,547</u>	<u>10,970,538</u>
Fund Balance - End of Year	<u>\$ 4,138,779</u>	<u>\$ 231,557</u>	<u>\$ 5,227,785</u>	<u>\$ 446,617</u>	<u>\$ 70,508</u>	<u>\$ -</u>	<u>\$10,115,246</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

FIDUCIARY FUNDS STATEMENT OF NET POSITION  
MODIFIED CASH BASIS

AUGUST 31, 2019

	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Agency Funds</u>	<u>Total Fiduciary Funds</u>
<b>Assets</b>				
Cash in Bank	<u>\$ 178,439</u>	<u>\$ 5,858</u>	<u>\$ 25,948</u>	<u>\$ 210,245</u>
<b>Liabilities</b>				
Funds Held on Behalf of Alumni Orgs.	\$ -	\$ -	\$ 13,807	\$ 13,807
Funds Held on Behalf of Employees	<u>-</u>	<u>-</u>	<u>12,141</u>	<u>12,141</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,948</u>	<u>\$ 25,948</u>
<b>Net Position</b>	<u>\$ 178,439</u>	<u>\$ 5,858</u>	<u>\$ -</u>	<u>\$ 184,297</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 178,439</u>	<u>\$ 5,858</u>	<u>\$ 25,948</u>	<u>\$ 210,245</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>Total Fiduciary Funds*</u>
<b>Receipts</b>			
Activities Receipts	\$ 142,928	\$ -	\$ 142,928
Extracurricular Activity Fees	-	6,840	6,840
Interest	<u>4,024</u>	<u>8</u>	<u>4,032</u>
<b>Total Receipts</b>	<u>\$ 146,952</u>	<u>\$ 6,848</u>	<u>\$ 153,800</u>
<b>Expenditures</b>			
Supplies and Materials	<u>\$ 177,590</u>	<u>\$ -</u>	<u>\$ 177,590</u>
<b>Total Expenditures</b>	<u>\$ 177,590</u>	<u>\$ -</u>	<u>\$ 177,590</u>
<b>Other Financing Sources</b>			
Transfers In/(Out)	<u>\$ 34,540</u>	<u>\$ (6,540)</u>	<u>\$ 28,000</u>
<b>Net Change in Net Position</b>	<u>\$ 3,902</u>	<u>\$ 308</u>	<u>\$ 4,210</u>
<b>Net Position - Beginning of Year</b>	<u>174,537</u>	<u>5,550</u>	<u>180,087</u>
<b>Net Position - End of Year</b>	<u>\$ 178,439</u>	<u>\$ 5,858</u>	<u>\$ 184,297</u>

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

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS

AUGUST 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

MADISON COUNTY SCHOOL DISTRICT .J. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

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

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Governmental Funds

Major Funds:

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

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

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

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

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

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

MADISON COUNTY SCHOOL DISTRICT, NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

Fiduciary Fund

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

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

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

Equity Classification

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

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

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

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

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

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

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

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

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

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

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

Encumbrance Accounting – The District does not utilize encumbrance accounting.

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

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

Subsequent Events – Subsequent events have been evaluated through October 29, 2019, which is the date the accompanying financial statements are available to be issued.

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 2 - CASH AND INVESTMENTS

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

As of August 31, 2019, monies were exposed to custodial credit risk as follows:

Insured	\$	500,000
Collateral held by pledging bank's trust department not in the District's name		8,977,930
Uninsured and Uncollateralized		-
Total Deposits	\$	<u>9,477,930</u>

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

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

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

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

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

NOTE 3 - PENSION PLAN

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

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

MADISON COUNTY SCHOOL DISTRICT, NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 3 - PENSION PLAN, CONTINUED

Plan Description (Continued)

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

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

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

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

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

For the District's fiscal year ended August 31, 2019, the District's total payroll for all employees was \$4,189,710. Total covered payroll was \$3,991,018. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Fiscal Year Ended August 31,	Total Payroll	Covered Payroll	District's NPL as % of Covered Payroll
2019	\$ 4,189,710	\$ 3,991,018	54.80%
2018	3,945,263	3,736,633	71.74%
2017	4,027,972	3,821,616	66.61%
2016	3,889,160	3,701,168	51.51%
2015	3,957,069	3,708,213	44.79%

Basis of Presentation – Due to the fact that the pension plan for school districts has a June 30 fiscal year end, the audited financial statements for the pension plan are generally not publically available until after November 5<sup>th</sup>, which is the date Nebraska school districts are required to submit their audited financial statements to the Nebraska Department of Education and the Nebraska Auditor of Public Accounts. Due to this fact, the District is not able to include the most up-to-date information in its financial statements. To comply with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the District is using information released by NPERS for the pension plan fiscal year ended June 30, 2018.

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 3 - PENSION PLAN, CONTINUED

Plan Description (Continued)

Contributions – The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2017, to June 30, 2018, (and from July 1, 2018, through August 31, 2019). The District's contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its fiscal year ended August 31, 2019 was \$394,225.

Fiscal Year Ended August 31,	Employee Contributions	Employer Contributions
2019	\$ 390,321	\$ 394,225
2018	365,478	369,133
2017	373,754	377,492
2016	361,974	365,594
2015	362,663	366,290

Pension Liabilities – At June 30, 2018 the District had a liability of \$2,187,013 for its proportionate share of the net pension liability. (This liability and any current year pension expense/(income) are not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date.

Fiscal Year Ended June 30,	School District's NPL	Non-Employer Portion of NPL	Total NPL
2018	\$ 2,187,013	\$ 451,255	\$ 2,638,268
2017	2,680,746	551,515	3,232,261
2016	2,545,755	526,213	3,071,968
2015	1,906,288	391,225	2,297,513
2014	1,660,840	343,438	2,004,278

The NPERS School Plan was 89.50 percent funded as of June 30, 2018 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the District's proportion was 0.160817 percent, which was a decrease of 0.008447 percent from its proportion measured as of June 30, 2017.

Fiscal Year Ended June 30,	NPERS School Plan Funded Status	Proportion of NPERS School Plan NPL	Change in School District's Proportion of NPERS School Plan NPL
2018	89.50%	0.160817%	-0.008447%
2017	87.25%	0.169264%	0.000093%
2016	86.56%	0.169171%	-0.005863%
2015	89.86%	0.175034%	0.004210%
2014	90.65%	0.170824%	-

MADISON COUNTY SCHOOL DISTRICT, NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 3 - PENSION PLAN, CONTINUED

Pension Liabilities (Continued)

For the fiscal year ended June 30, 2018, the District's allocated pension expense/(income) was \$146,935.

Fiscal Year Ended June 30,	School District's Allocated Pension Expense/(Income)
2018	\$ 146,935
2017	189,347
2016	97,209
2015	(88,218)
2014	(61,452)

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

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

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

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

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

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

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

MADISON COUNTY SCHOOL DISTRICT, NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 3 - PENSION PLAN, CONTINUED

Actuarial Assumptions (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2018, (see the discussion of the pension plan's investment policy) are summarized in the following table:

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

\*Arithmetic mean, net of investment expenses.

Discount Rate – The discount rate used to measure the Total Pension Liability at both June 30, 2018 and June 30, 2017, was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

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

	Discount Rate	District's Proportionate Share of Net Pension Liability/(Asset)
1% Decrease	6.5%	\$4,992,838
Current Discount Rate	7.5%	\$2,187,013
1% Increase	8.5%	\$(131,535)

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 3 - PENSION PLAN, CONTINUED

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

1. Writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816,
2. or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports)

NOTE 4 - LONG-TERM DEBT

Governmental activities long-term debt at August 31, 2019 consisted of the following:

Qualified School Construction Bonds, Series 2010 were issued on September 10, 2010 in the original amount of \$549,860, with a 5% fixed interest rate. These are taxable limited tax general obligation certificates. The final payment is due on August 15, 2027. The District is receiving a direct federal subsidy payment for a portion of their borrowing costs on the bonds equal to a percentage of the coupon rate to the investors.	\$ 341,326
Qualified School Construction Bonds, Series 2011 were issued on October 28, 2011 in the original amount of \$331,161 with a 5.125% fixed interest rate. These are taxable limited tax general obligation certificates. The final payment is due on October 1, 2030. The District is receiving a direct federal subsidy payment for a portion of their borrowing costs on the bonds equal to a percentage of the coupon rate to the investors.	284,750
General Obligation Refunding Bonds, Series 2016 were issued on August 19, 2016 in the original amount of \$2,375,000 for the purpose of current refunding the General Obligation Refunding Bonds, Series 2011. The interest rates range from 0.65% - 2.30%. The final payment is due December 15, 2028.	1,885,000
The Madison Educational Facilities Leasing Corporation entered issued a Tax-Exempt Lease Revenue Educational Facilities Note, Series 2018, on March 29, 2018, to a regional bank for the construction of a competition gymnasium and locker rooms. The original amount of the debt is \$4,000,000 with a fixed interest rate of 3.00%. The final payment is due December 15, 2024. See Note 14 for additional details.	<u>4,000,000</u>
Total Long-Term Debt Outstanding	<u>\$ 6,511,076</u>

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

**NOTE 4 - LONG-TERM DEBT, CONTINUED**

The following is a summary of long-term debt transactions of the District for the fiscal year ended August 31, 2019.

	Beginning of Year	Issued	Retired	End of Year	Due Within One Year
Series 2010	\$ 383,325	\$ -	\$ 41,999	\$ 341,326	\$ 42,146
Series 2011	294,032	-	9,282	284,750	9,282
Series 2016	2,050,000	-	165,000	1,885,000	170,000
Series 2018	4,000,000	-	-	4,000,000	618,390
<b>Total</b>	<u>\$ 6,727,357</u>	<u>\$ -</u>	<u>\$ 216,281</u>	<u>\$ 6,511,076</u>	<u>\$ 839,818</u>

The annual requirements to amortize all long-term debt outstanding at August 31, 2019, including interest payments, are as follows:

Year Ending August 31	Principal	Interest	Total
2020	\$ 839,818	\$ 178,490	\$ 1,018,308
2021	863,518	153,627	1,017,145
2022	887,774	128,091	1,015,865
2023	912,603	101,867	1,014,470
2024	938,024	74,936	1,012,960
2025-2029	1,964,093	120,168	2,084,261
2030-2031	105,246	1,348	106,594
	<u>\$ 6,511,076</u>	<u>\$ 758,527</u>	<u>\$ 7,269,603</u>

There was a total of \$437,896 of debt service payments recorded on the Statement of Activities – Modified Cash Basis that consists of \$221,615 of bond interest and fees and \$216,281 of bond principal for the fiscal year ended August 31, 2019. The payments on the Qualified School Construction Bonds are paid from the Qualified Capital Purpose Undertaking Fund. The total federal subsidies received by the District's paying agents, on behalf of the District and used to pay interest on the Qualified School Construction Bonds is \$30,616. The payments on the General Obligation Bonds are paid from the Bond Fund. The payments on the Tax-Exempt Lease Revenue Educational Facilities Note are paid by the Madison Educational Facilities Leasing Corporation. During the fiscal year ending August 31, 2019, \$145,647 of bond interest had been paid on the Tax-Exempt Lease Revenue Educational Facilities Note and are reported as expenditures for the Madison Educational Facilities Leasing Corporation.

**NOTE 5 - RISK MANAGEMENT**

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

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 6 - CONTINGENCY

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

NOTE 7 - PROPERTY TAXES

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

NOTE 8 - DEFINED CONTRIBUTION PLAN

The District sponsors a Section 403(b) tax-sheltered annuity plan for all of the District's employees. Employees are eligible to participate on their first day of employment with the District. Employee's basic salary deferral limit contribution is \$19,000 for 2019 with an additional \$6,000 if the employee is over age 50 and all contributions are immediately vested. The District does not match any type of employees' contributions. For the fiscal year ended August 31, 2019, total employee contributions totaled \$35,940.

NOTE 9 - COMMITMENTS

Construction Commitments

As of August 31, 2018, there was a remaining architectural services commitment with a regional architectural firm in the amount of \$203,000. The District paid \$158,803 towards the commitment during the fiscal year ended August 31, 2019, leaving a remaining balance of \$44,197 as of August 31, 2019.

As of August 31, 2018, there was a remaining construction commitment with a local construction company in the amount of \$5,500,000 for the construction of a competition gym, locker rooms, and a middle school commons. At the December 10, 2018 Board Meeting, the District, through a board motion, committed to increase this spending to \$5,719,984. The District paid \$1,687,724 towards the construction commitment during the fiscal year ended August 31, 2019, leaving a remaining balance of \$4,032,260 as of August 31, 2019.

Compensated Absences

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

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

MADISON COUNTY SCHOOL DISTRICT, NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 10 - INTERFUND TRANSFERS

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

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Purpose</u>
General Fund	\$ -	\$ 34,540	To support student activities
Activities Fund	34,540	-	To support student activities
General Fund	-	12,000	To support school nutrition
School Nutrition Fund	12,000	-	To support school nutrition
General Fund	6,540	-	To support operations
Student Fee Fund	-	6,540	To support operations

NOTE 11 - LEASES

The District entered into a capital lease with Great American for 6 copiers in June 2015. The lease term is 60 months with monthly payments totaling \$1,217 per month. The District has a bargain purchase option to purchase the copiers at the end of the lease term for \$1. For the fiscal year ended August 31, 2019, total lease payments on this lease were \$14,599 and the remaining balance on the lease is \$12,166. The payments on this lease are paid from the General Fund.

On April 1, 2018, the District entered into a 3-year capital lease with Apple Financial Services for 90 laptops. The annual lease payment is \$35,419 and the District has a bargain purchase option to purchase the laptops at the end of the lease term for \$1. During the fiscal year ended August 31, 2019, the District paid off the remaining balance of this lease with payments totaling \$70,987. The payments on this lease are paid from the General Fund and Depreciation Fund.

On March 29, 2018, the District entered into an 8-year capital lease with the Madison Educational Facilities Leasing Corporation for a competition gym and locker rooms. The annual lease payments vary based on the Corporation's repayment schedule of its note with the regional bank that financed the note. The District has two bargain purchase options on the competition gym and locker rooms. The first option is available on June 15, 2023 and the payment would be \$1,476,780. The second option is available on December 15, 2023 and the payment would be \$1,455,587. The District is planning on exercising its bargain purchase option. During the fiscal year ended August 31, 2019, total payments on this lease were \$145,647 and the remaining balance on the lease is \$4,370,026. The payments on this lease are paid from the Special Building Fund.

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

<u>Year</u>	<u>Copiers</u>	<u>Gym &amp; Locker Rooms</u>	<u>Total</u>
2020	\$ 12,166	\$ 729,114	\$ 741,280
2021	-	728,836	728,836
2022	-	728,549	728,549
2023	-	728,254	728,254
2024	-	727,950	727,950
2025	-	727,323	727,323
<b>Totals</b>	<b>\$ 12,166</b>	<b>\$ 4,370,026</b>	<b>\$ 4,382,192</b>

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

AUGUST 31, 2019

NOTE 12 - MADISON EDUCATIONAL FACILITIES LEASING CORPORATION

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

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

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

NOTE 13 - FISCAL AGENT ARRANGEMENT

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

NOTE 14 - ACCOUNTS WITH COUNTY TREASURERS

Balances held by various County Treasurers on behalf of the District at August 31, 2019 are as follows:

County	General	Bond	Special	Qualified Capital	Total
	Fund	Fund	Building	Purpose Undertaking	
	Fund	Fund	Fund	Fund	
Madison	\$ 565,076	\$ 20,001	\$ 94,639	\$ 9,757	\$ 689,473
Stanton	102,558	3,742	17,705	1,825	125,830
Platte	46,063	1,669	7,900	814	56,446
<b>Total</b>	<b>\$ 713,697</b>	<b>\$ 25,412</b>	<b>\$ 120,244</b>	<b>\$ 12,396</b>	<b>\$ 871,749</b>

SUPPLEMENTARY INFORMATION

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>
Cash Receipts		
Local Receipts		
Local Property Taxes		\$ 4,875,472
Carline Taxes		2,819
Public Power District Sales Tax		2,831
Motor Vehicle Taxes		254,139
Interest		72,342
Local License Fees		1,841
Other Local Revenue		5,660
Total Local Receipts		<u>\$ 5,215,104</u>
Country Receipts:		
County Fines and Licenses		\$ 31,641
Educational Service Unit Receipts		7,084
Total County Receipts		<u>\$ 38,725</u>
State Receipts		
State Aid		\$ 61,315
Special Education Programs (School Age)		239,279
Special Education Transportation (School Age)		14,113
Homestead Exemption		33,294
Property Tax Credit		391,664
Personal Property Tax Credit		19,448
Nameplate Capacity Tax		4,460
Public Service Entity/Railroad Taxes		16
Payments For High Ability Learners		2,202
Pro-Rate Motor Vehicle		16,682
State Apportionment		76,120
State Categorical Programs		5,250
Distant Education Incentive		2,156
State Early Childhood		15,482
Career Education		2,495
Other State Receipts		2,831
Total State Receipts		<u>\$ 886,807</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>
<b>Federal Receipts</b>		
Title I, Part A, Improving the Academic Achievement		\$ 264,714
Title I, Improving Basic Programs Accountability		3,540
Title I, School Improvement Grant		282,780
Title I, Part D, Subpart 2, Education of Neglected/Delinquent		133,661
Title II, Part A, Supporting Effective Instruction		9,178
IDEA Part B (611) Base Allocation		34,885
IDEA Part B (619) Base/IDEA Enrollment/Poverty		959
IDEA Enrollment/Poverty		71,397
IDEA Part B Proportionate Share		13,186
MEDICAID in Public Schools		822
Medicaid Administrative Activities		12,856
Federal Vocational & Applied Technology Education		18,639
Title I, Part C Migrant Education		80,915
Title IV, Part A, ESSA Student Support Grants		4,274
Title IV, Part B, 21st Century Community Learning		89,441
REAP (Small Rural School Achievement Grants)		35,352
Total Federal Receipts		<u>\$ 1,056,599</u>
<b>Non-Revenue Receipts</b>		
Insurance Adjustments		\$ 7,362
Transfers from Other Funds		6,540
Other Non-Revenue Receipts		117
Total Non-Revenue Receipts		<u>\$ 14,019</u>
Total Cash Receipts	<u>\$ 6,945,000</u>	<u>\$ 7,211,254</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>
Cash Disbursements		
Regular Instruction Programs		\$ 2,229,378
Limited English Proficiency Programs		449,389
Poverty Programs		658,801
Early Childhood Educational Programs		165,058
Special Education Instructional Programs		843,127
Support Services		
Pupils		536,766
Attendance & Social Work Services		3,286
Health Services		2,173
Special Education Speech Pathology		478
School Improvement		10,550
Board of Education		45,572
Executive Administration Services		195,151
District Legal Services		15,428
Office of the Principal		262,371
Business - General Administration - Business Services		312,708
Maintenance & Operation of Building(s) & Site(s)		487,206
Regular Pupil Transportation		70,965
Special Education Pupil Transportation		20,262
State Programs		76,776
Federal Programs		873,985
Transfers to Other Funds		46,540
Total Cash Disbursements	<u>\$ 8,875,000</u>	<u>\$ 7,305,970</u>
Fund Balance, August 31, 2018		\$ 3,436,022
Total Cash Receipts		<u>7,211,254</u>
Total Funds Available		\$ 10,647,276
Total Cash Disbursements		<u>7,305,970</u>
Fund Balance, August 31, 2019		<u>\$ 3,341,306</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - DEPRECIATION FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final Budget</u>	<u>2019 Actual</u>
Cash Receipts		
Interest		\$ 20,801
Total Cash Receipts	<u>\$ 380,000</u>	<u>\$ 20,801</u>
Cash Disbursements		
Support Services Business:		
Purchased Services		\$ 7,500
Supplies and Materials		76,991
Capital Outlays		64,993
Total Cash Disbursements	<u>\$ 1,282,038</u>	<u>\$ 149,484</u>
Fund Balance, August 31, 2018		\$ 926,156
Total Cash Receipts		<u>20,801</u>
Total Funds Available		\$ 946,957
Total Cash Disbursements		<u>149,484</u>
Fund Balance, August 31, 2019		<u>\$ 797,473</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	Balance 8/31/2018	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2019
AD	\$ 17,950	\$ 11,437	\$ 9,985	\$ (1,702)	\$ 17,700
Art Club	516	255	255	-	516
Band	7,090	-	106	(2,656)	4,328
Boys Basketball	1,750	5,594	6,470	-	874
Boys Basketball Fundraisers	591	5,876	6,551	-	(84)
Cheerleaders	-	6,229	9,639	2,656	(754)
Class of 2019	1,000	1,088	1,452	-	636
Class of 2020	873	3,132	3,104	-	901
Class of 2021	656	800	774	-	682
Class of 2022	-	485	-	-	485
Class of 2023	-	110	-	-	110
Concessions	13,153	11,268	10,383	-	14,038
Courtesy	3,124	-	192	-	2,932
Cross Country	293	946	812	-	427
Cross Country Fundraisers	1,704	1,479	1,397	-	1,786
Dance Line	923	2,815	2,339	-	1,399
District Funds	9,978	5,128	5,732	-	9,374
Educators Rising	867	-	-	-	867
Elementary Activity Acct	2,146	8,270	8,216	-	2,200
Elementary PTO	1,101	-	-	-	1,101
Elementary Student Council	6,049	4,530	3,776	-	6,803
ELL Class	100	863	391	-	572
Emergency Assistance	1,533	-	-	-	1,533
Ethnic Diversity Club	199	1,244	-	-	1,443
FBLA	-	853	169	-	684
FFA	2,578	11,457	10,971	-	3,064
Football	4,962	4,615	6,497	-	3,080
Football Fundraisers	2,422	2,535	3,642	-	1,315
Football - Youth	(415)	2,885	2,219	-	251
Girls Basketball	2,129	5,321	6,153	-	1,297
Girls Basketball Fundraisers	1,073	6,160	6,628	-	605
Golf	1,482	1,000	1,129	-	1,353
Golf Fundraisers	171	168	-	-	339
Homecoming	40	2,083	1,078	-	1,045
Honor Society	1,208	2,360	2,313	-	1,255
High School Student Council	1,040	707	749	-	998
M-Club	6,836	2,500	2,997	-	6,339
Marketing Committee	4,543	5,039	2,750	-	6,832
Middle School Activity Acct	5,567	502	2,134	-	3,935
Middle School Houses	1,077	1,715	2,127	-	665
Music Boosters	4,793	1,470	976	-	5,287
Musical	4,597	-	1,319	-	3,278
One-Act Play	1,137	638	276	-	1,499
Quiz Bowl	663	-	40	-	623
Shop Resale	394	60	-	-	454
Scholarships	11,172	1,634	1,634	-	11,172
Secondary Activity Acct	11,747	6,177	6,176	-	11,748
Soccer	9,944	434	4,419	-	5,959
Soccer Fundraisers	1,574	3,085	1,167	-	3,492
Softball	1,150	1,548	1,883	-	815
Softball Fundraisers	2,464	40	-	-	2,504
Speech	1,503	696	1,058	-	1,141
Teachers	1,953	141	-	-	2,094

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - ACTIVITIES FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	Balance 8/31/2018	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2019
Track	2,552	4,869	5,310	-	2,111
Track Fundraisers	805	484	1,083	-	206
Uniform Replacement	-	13,000	2,612	1,702	12,090
Volleyball	1,902	4,352	5,624	-	630
Volleyball Fundraisers	3,440	3,132	4,435	-	2,137
Water Quality Project	543	7,587	4,376	-	3,754
Weight Room	1,596	300	1,269	-	627
Wrestling	3,800	5,877	6,212	-	3,465
Wrestling Fundraisers	329	3,989	3,922	-	396
Yearbook	170	530	669	-	31
Totals	<u>\$ 174,537</u>	<u>\$ 181,492</u>	<u>\$ 177,590</u>	<u>\$ -</u>	<u>\$ 178,439</u>
Original/Final Budget		<u>\$ 210,000</u>	<u>\$ 382,459</u>		

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - SCHOOL NUTRITION FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>
<b>Cash Receipts</b>		
Interest		\$ 706
Sale of Lunches/Milk		71,526
Other Local Receipts		34
State Reimbursement		1,879
Federal Reimbursement		242,536
Other Local Receipts		9,163
Transfers from General Fund		12,000
Total Cash Receipts	<u>\$ 316,953</u>	<u>\$ 337,844</u>
<b>Cash Disbursements</b>		
Support Services - Pupils:		
Salary - Clerical and Cooks		\$ 130,584
Employee Benefits		53,446
Purchased Services		2,177
Supplies and Materials (Excluding Food)		22,078
Food		142,137
Other Expenses		1,633
Total Cash Disbursements	<u>\$ 400,028</u>	<u>\$ 352,055</u>
Fund Balance, August 31, 2018		\$ 84,719
Total Cash Receipts		<u>337,844</u>
Total Funds Available		\$ 422,563
Total Cash Disbursements		<u>352,055</u>
Fund Balance, August 31, 2019		<u>\$ 70,508</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - BOND FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final</u> <u>Budget</u>	<u>2019</u> <u>Actual</u>
Cash Receipts		
Local Property Taxes		\$ 140,353
Carline Taxes		104
Interest		1,767
Homestead Exemption		1,231
Property Tax Credit		14,484
Personal Property Tax Credit		719
Nameplate Capacity Tax		165
Pro-Rate Motor Vehicle		608
Other State Receipts		103
Total Cash Receipts	<u>\$ 206,700</u>	<u>\$ 159,534</u>
Cash Disbursements		
Debt Services:		
Redemption of Principal		\$ 165,000
Debt Service Interest		40,170
Other Miscellaneous Expense		400
Total Cash Disbursements	<u>\$ 433,346</u>	<u>\$ 205,570</u>
Fund Balance, August 31, 2018		\$ 277,593
Total Cash Receipts		<u>159,534</u>
Total Funds Available		\$ 437,127
Total Cash Disbursements		<u>205,570</u>
Fund Balance, August 31, 2019		<u>\$ 231,557</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - SPECIAL BUILDING FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final Budget</u>	<u>2019 Actual</u>
Cash Receipts		
Local Property Taxes		\$ 846,189
Carline Taxes		51
Interest		93,286
Homestead Exemption		5,826
Property Tax Credit		68,541
Personal Property Tax Credit		3,097
Nameplate Capacity Tax		781
Pro-Rate Motor Vehicle		2,050
Other State Receipts		488
Loan Proceeds		3,912,547
Total Cash Receipts	<u>\$ 970,000</u>	<u>\$ 4,932,856</u>
Cash Disbursements		
Business - Building & Sites:		
Building, Acquisition and Improvements		\$ 1,643,268
Supplies and Materials		21
Total Cash Disbursements	<u>\$ 6,756,555</u>	<u>\$ 1,643,289</u>
Fund Balance, August 31, 2018		\$ 1,938,218
Total Cash Receipts		<u>4,932,856</u>
Total Funds Available		\$ 6,871,074
Total Cash Disbursements		<u>1,643,289</u>
Fund Balance, August 31, 2019		<u>\$ 5,227,785</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

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

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final Budget</u>	<u>2019 Actual</u>
Cash Receipts		
Local Property Taxes		\$ 87,236
Carline Taxes		493
Interest		10,108
Homestead Exemption		601
Property Tax Credit		7,066
Personal Property Tax Credit		637
Nameplate Capacity Tax		80
Pro-Rate Motor Vehicle		1,126
Other State Receipts		50
Other Federal Receipts		30,616
Total Cash Receipts	<u>\$ 100,000</u>	<u>\$ 138,013</u>
Cash Disbursements		
Business Services - Buildings and Sites:		
Debt Services:		
Redemption of Principal		\$ 51,281
Debt Service Interest		33,998
Other Miscellaneous Expense		1,400
Total Cash Disbursements	<u>\$ 528,574</u>	<u>\$ 86,679</u>
Fund Balance, August 31, 2018		\$ 395,283
Total Cash Receipts		<u>138,013</u>
Total Funds Available		\$ 533,296
Total Cash Disbursements		<u>86,679</u>
Fund Balance, August 31, 2019		<u>\$ 446,617</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

( )  
MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

BUDGETARY COMPARISON SCHEDULE - STUDENT FEE FUND  
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

	<u>Original/Final Budget</u>	<u>2019 Actual</u>
Cash Receipts		
Extracurricular Activity Fees		\$ 6,840
Interest		8
Total Cash Receipts	<u>\$ 6,300</u>	<u>\$ 6,848</u>
Cash Disbursements		
Support Services-Pupils		
Transfers to General Fund		\$ 6,540
Total Cash Disbursements	<u>\$ 11,634</u>	<u>\$ 6,540</u>
Fund Balance, August 31, 2018		\$ 5,550
Total Cash Receipts		<u>6,848</u>
Total Funds Available		\$ 12,398
Total Cash Disbursements		<u>6,540</u>
Fund Balance, August 31, 2019		<u>\$ 5,858</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL  
PART OF THE FINANCIAL STATEMENTS

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTE TO THE BUDGETARY COMPARISON SCHEDULE – ALL FUNDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

UNAUDITED

NOTE 1 - BUDGET PROCESS AND PROPERTY TAXES

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

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

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

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



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools, as of and for the fiscal year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise Madison County School District No. 1, Madison Public Schools' basic financial statements, and have issued our report thereon dated October 29, 2019.

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

**Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

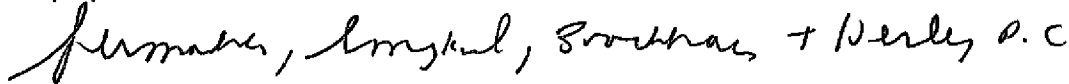
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



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

Columbus, Nebraska  
October 29, 2019



SCHUMACHER, SMEJKAL,  
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INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

We have audited Madison County School District No. 1, Madison Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madison County School District No. 1, Madison Public Schools' major federal programs for the fiscal year ended August 31, 2019. Madison County School District No. 1, Madison Public Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

**Opinion on Each Major Federal Program**

In our opinion, Madison County School District No. 1, Madison Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended August 31, 2019.

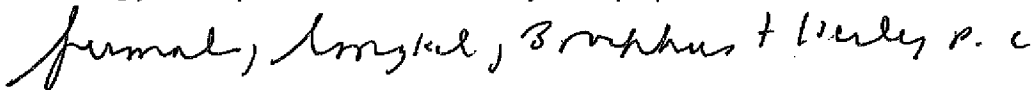
**Report on Internal Control over Compliance**

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

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

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

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



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

Columbus, Nebraska  
October 29, 2019

( MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS )

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH GRANTOR NUMBER</u>	<u>TOTAL EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program (NSLP)	10.555	59-0001	\$ 255,350
Fresh Fruit & Vegetable Program	10.582	59-0001	<u>8,736</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>\$ 264,086</u>
U.S. DEPARTMENT OF EDUCATION			
Direct Funding			
Rural Education	84.358		<u>\$ 67,852</u>
Passed through State Department of Education:			
Special Education Cluster (IDEA)			
Special Education - IDEA, Part B (611)	84.027	59-0001	\$ 131,583
Special Education - IDEA Preschool (619)	84.173	59-0001	<u>1,156</u>
Total Special Education Cluster (IDEA)			<u>\$ 132,739</u>
Title I, Part A	84.010	59-0001	\$ 263,412
Migrant Education State Grant Program	84.011	59-0001	91,419
Career/Technical Education - Basic Grants	84.048	59-0001	6,462
21st Century Community Learning Centers	84.287	59-0001	49,226
Title II, Part A Teacher Quality Grants	84.367	59-0001	20,950
School Improvement Grants	84.377	59-0001	235,333
Student Support and Academic Enrichment	84.424	59-0001	<u>6,585</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$ 873,978</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through State Department of Health And Human Services:			
Medical Assistance Program	93.778	59-0001	<u>\$ 13,678</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,151,742</u>

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

AUGUST 31, 2019

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - INDIRECT COSTS

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

NOTE 3 - COMMODITIES

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received as determined by the Nebraska Department of Health and Human Services. The total value of commodities included in the schedule of expenditures of federal awards is \$21,550.

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

SUMMARY OF AUDITORS' RESULTS

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

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

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

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

MADISON COUNTY SCHOOL DISTRICT NO. 1  
MADISON PUBLIC SCHOOLS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2019

<u>Reference</u>	<u>Finding</u>	<u>Status</u>
2018-001	Review of Bank Reconciliations	Resolved



October 29, 2019

**SCHUMACHER, SMEJKAL,  
BROCKHAUS & HERLEY, P.C.**

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County School District No. 1, Madison Public Schools for the fiscal year ended August 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 25, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Madison County School District No. 1, Madison Public Schools are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended August 31, 2019. We noted no transactions entered into by Madison County School District No. 1, Madison Public Schools during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

The disclosure of long-term debt activity in Note 4 to the financial statements describes Madison County School District No. 1, Madison Public Schools' long-term debt currently outstanding as well as future debt payments.

The disclosure of leases in Notes 11 and 12 to the financial statements describes Madison County School District No. 1, Madison Public Schools' leasing arrangements as well as future lease payments.

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

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

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

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 29, 2019.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Madison County School District No. 1, Madison Public Schools' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Madison County School District No. 1, Madison Public Schools' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

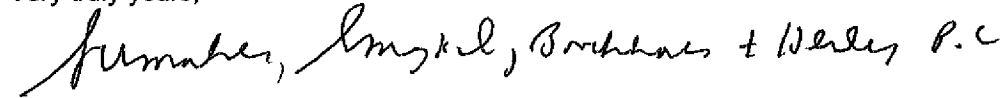
We were engaged to report on the schedule of expenditures of federal awards, which accompanies the financial statements but is not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the budgetary comparison schedules, which accompany the financial statements but are not RSI. Such information has 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 it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Madison County School District No. 1, Madison Public Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



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

**Negotiated Agreement**

**between**

**The Board of Education of Madison Public Schools,  
Madison County District #59-0001**

**and**

**The Madison Education Association**

**including**

**Selected Policies Guiding Certificated Employment**

**for the**

**2020-21 & 2021-2022 School Years**

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*The mission of Madison Public Schools is to prepare students to be competent, confident, productive, and responsible citizens.*

**CORE BELIEFS**

- A. All students can learn.
- B. Appropriate learning opportunities must be provided for all learners.
- C. Educational aids in the on-going development of responsible citizens.
- D. The social, emotional, physical and intellectual growth of each student must be promoted.
- E. The community has the responsibility to provide adequate resources to enhance learning.
- F. The educational process must provide a foundation for life-long learning for all.
- G. Participation in co-curricular activities enhances self-esteem, self-discipline and learning.
- H. Education is a shared responsibility among the school, family and community.
- I. Learning improves when mutual respect and appreciation are shown by all involved in the education process.
- J. Learning is enhanced when standards for behavior and academics are clearly communicated.
- K. The educational program must prepare students for an ever changing, global society.
- L. The family has the responsibility for the physical and emotional needs of its children.

**Preamble**

This booklet documents the agreement reached regarding the negotiated agreement between the Madison Public School Board of Education and the Madison Education Association. This agreement was approved by teachers on November 6, 2019, by the Board of Education on November 11, 2019, and becomes effective on the date signed by both parties immediately below.

\_\_\_\_\_  
Teacher Negotiations Chair                      Date

\_\_\_\_\_  
Board Negotiations Chair                      Date

\_\_\_\_\_  
Teacher Negotiator                              Date

\_\_\_\_\_  
Board Negotiator                                Date

\_\_\_\_\_  
Teacher Negotiator                              Date

\_\_\_\_\_  
Board Negotiator                                Date

\_\_\_\_\_  
Teacher Negotiator                              Date

\_\_\_\_\_  
Board Negotiator                                Date

\_\_\_\_\_  
Board Negotiator                                Date

\_\_\_\_\_  
Board Negotiator                                Date

**Article I**

**Recognition**

The Board recognizes the Madison Education Association as the exclusive and sole collective negotiating representative for all teachers employed by the District.

## Article II

### Salary Schedule

- A. Base Salary: The 2020-21 base salary for a teacher with a bachelor's degree and no prior experience shall be \$36,500. The vertical steps and horizontal lanes of the schedule are shown in Appendix A, attached hereto and made a part of this agreement. The 2021-22 base salary for a teacher with a bachelor's degree and no prior experience shall be \$37,300. The vertical steps and horizontal lanes of the schedule are shown in Appendix A, attached hereto and made a part of this agreement.
- B. Placement Authority: Each year the administration will have the authority to place four new teachers on the salary schedule up to and not exceeding their actual level of experience. This allows the administration the discretion to grant experience beyond the 5-year level to four teachers on a yearly basis.
- C. Professional Growth: Every six years permanent certificated employees shall give evidence of professional growth. Six semester hours of college credit shall be accepted as evidence of professional growth or, in the alternative, such other activities as are approved by the school board, which may include, but are not limited to, educational travel, professional publications, or work on educational committees. Further clarification regarding non-college credit based professional growth (workshops, etc.) is provided in policy 409.01.
- D. Compensation for Extra Service: Service beyond the typical 185 day contract will be compensated at the rate of 1/185<sup>th</sup> of the district base pay per day. This policy became effective beginning in the 1996-97 school year. Teachers with other contract arrangements for 1996-97 will begin in 1997-98. This policy does not include other arrangements for teaching summer school sessions. Negotiated September, 2007
- E. Mileage: Staff traveling on authorized school business in their own vehicle when a school vehicle is not available or when a school administrator has approved personal vehicle use will be reimbursed at the "State Rate" for mileage reimbursement.
- F. Grievance Procedure: A grievance procedure for Certified Employees of the Madison School District is in effect. Details and procedures are shown in Appendix D.
- G. Teacher Class Load: Teacher class-load will be seven (7) classes. If a (8) class or its time equivalent is assigned to a teacher, the salary adjustment will be 8% of base pay. (1985-86) Teachers with assigned classes requiring 7 different preps will be compensated as per extra duty schedule.

Negotiated November, 2010

Teachers will be provided equitable amounts of individual planning time on a weekly basis.

Revised January, 2017

H. Substitute Pay: Elementary, middle, and high school teachers will be compensated when substituting for Guidance, Music, PE, and middle school coaching during their regularly scheduled prep time at these calculated rates:

- one High School period: base salary/185/7
- one Middle School block: base salary/185/7
- Elementary School: base salary/185/8 times the decimal equivalent of minutes subbed

No substitute pay will be provided when teachers are assigned to cover duties typically performed by classified staff members such as lunch duty, recess, library, etc. Negotiated December, 2006

J. Teacher Compensation: Teachers who are required by the administration to attend special classes or workshops to gain information and knowledge for instruction of their students will be compensated in addition to their regular salary. There will be no additional compensation if the classes are held during teacher contract time. Otherwise, they will be compensated on an hourly basis using the following formula: District Base/185/7.

K. Grandfather Section of Salary Schedule: This portion of the negotiated agreement was developed to provide a salary factor for teachers who earned more than 36 hours of graduate level credits, but didn't have those hours in an approved masters degree program. It was provided for specific teachers at its inception and not intended for any others. When those teachers in the grandfather section are no longer employed by the district all references to "grandfather provisions" will be removed from the negotiated agreement and salary schedule. Negotiated December, 2006

The grandfathered steps will be removed for the 2017-2018 school year. Teachers on these steps will be placed on the BA +36 step with commensurate years of experience. Revised January, 2017

L. Attendance At Training Sessions Requested By The School District: Participants at these sessions will be gaining knowledge and information they will use as leaders for local program development or implementation of the program. Compensation will be at the rate of District Base/185/7 per day when the workshop does not fall on a regular contract day and attendance of 7 hours or more per day is required. When attendance is less than for 7 hours, compensation will be at a rate of District Base/185/7 of the base pay per hour. This would include evenings and partial days on non-contract days. Examples of workshops would be the SCIP program, A+, Effective Schools, Strategic Planning, Curriculum planning and development. Examples of items not included would be meetings/conferences with parents and faculty (i.e. parent/Teacher Conferences, IEP meetings, faculty meetings, Title I/Migrant Meetings).

M. Participation On A School Committee: Participants serving on a school committees not included on the Extra Duty Schedule, requiring the teacher's professional skills, outside of the school day will be compensated at an hourly rate of District Base/185/7.

N. Attendance At Conferences That Are Approved By The Board: Payments will be made by the district for registration fees, transportation, daily meal allowance, and lodging. Conferences held on school days will not be encouraged and must have prior administrative approval. When school vehicles are available that is the mode of transportation to be used.

- O. District Paid College Courses For Credit: College courses must be approved by the Superintendent and must also fulfill the requirements of the district's strategic educational plan to qualify for school district payment of tuition and registration, transportation allowance and stipend allowance per credit hour. College hours paid by the district cannot be counted for advancement on the teacher salary schedule. Application to the Superintendent to consider payment of the college hours must be made prior to taking the course. These hours may be used for professional growth requirements. The policy on professional growth requiring a teacher without a master's degree or BA+36 to earn six college hours every four years is presently in force.

note: Guidelines For Curriculum Review was removed from the Negotiated Agreement September, 2007

- P. Extra Duty: The Extra Duty Pay Schedule is set forth in appendix B of this document. Additions to the extra duty schedule must be made through negotiations. In order to eliminate the cost for summer camps for all students, the board agrees to provide 2% of base salary for a free-to-students camp at the age level determined by the head coach for football, softball, volleyball, boys and girls basketball, and wrestling. The board agrees to provide an extra 1% of base salary available for additional supplies, materials, and assistance for the free camp. The free camp must occur before a coach can schedule a fee-based camp. Since softball is in a portion of its competitive season during the summer, the coach may schedule this camp at another time during the school year. Each camp that is offered will provide a minimum of ten hours of instruction. This item will be reviewed on an annual basis and may be eliminated by either party.

Negotiated December, 2006

- Q. Monthly Payments: Teachers shall be paid in twelve (12) monthly payments on the 20<sup>th</sup> day of each month beginning on September 20<sup>th</sup>. If the 20<sup>th</sup> of the month falls on a weekend, holiday, or vacation period, payroll will be distributed on the last working day prior to the 20<sup>th</sup>. Payments will be made using electronic transfer of funds. Individuals who request manual payment will need to make such a request through the Superintendent.

Negotiated December, 2006

- R. Incentive Payment for Residence Within the District: The parties believe that it is in the best interests of the teachers and the school district that school district employees live within the boundaries of the school district, as doing so promotes a feeling of greater personal stake in the community's and the school district's progress; reduces absenteeism and tardiness; promotes a better working relationship between parents, patrons, and teachers; and provides general economic benefit to the community through local expenditure of employee salaries. Therefore, in addition to salary and any extra duty compensation to which they are entitled pursuant to this agreement, certificated staff members will receive an additional yearly stipend of \$ 350.00 if they reside within the boundaries of the school district for the entire school year. This stipend is payable pursuant to the following terms:

The staff member must have established a permanent residence within the geographic boundaries of the Madison School District prior to the beginning of the school year in which the stipend is receive and must continuously maintain a residence within the district for the duration of contract year;

For purposes of this provision, “residence” means the place in which the employee is actually domiciled; which is the employee’s established home; where the employee is actually living full-time; the employee’s true, fixed and permanent home; and the place to which the employee intends to return when absent therefrom

No later than the beginning of each school year, staff members seeking to qualify for this stipend shall advise the district business manager of the address of their residence within the district and shall, upon request, provide the Board with appropriate assurances that this address is, in fact, their permanent domicile. The stipend for a Teacher living in the Madison School District will be disbursed at the end of the school year, when all requirements have been met.

Negotiated January, 2018

- S. Middle School Class Sponsors: Each Middle School grade level will be assigned two sponsors. Each sponsor will split the compensation amount listed on the extra duty schedule.

Negotiated October, 2019

### Article III

#### Insurance

Health and Dental Insurance: The Madison Public Schools will provide a dual option group health insurance plan at the appropriate tier and single dental insurance coverage for each certified employee with the carrier designated through the Educator Health Alliance at the **\$1050 / \$3500 HSA** deductible level (see applicable EHA rate tables) based on the yearly decision by the Employee.

Revised October 2019

A.

It has been the practice for the Board to pay for family dental when spouses both teach for the district. This practice is a board decision and is not part of the negotiated agreement.

Negotiated December, 2009

B. Long-Term Disability Insurance and Life Insurance: The School District will offer all certified staff with group long-term disability insurance at teacher's expense and will provide \$20,000 group term life insurance at District expense.

Revised September 2003

C. Non-participants in Health Insurance: Beginning in the 2003/04 school year, authority is given to the Board to offer an incentive of equal value for teachers to take insurance outside of the school district. (This decision and the amount are solely left up to the Board.)

Revised September 2003

## Article IV

### Leave

- A. Sick Leave: Teachers shall be entitled to absence without loss of pay for personal illness, or for illness or death in the family, for a period of ten (10) days per year accumulative to forty-five (45) days. No part of the sick leave shall be granted to employees or used by them for any other purpose.
- B. Professional Leave: The intent of professional leave is to facilitate improved student achievement through a more highly trained instructional staff. Requests for professional leave may be initiated by the teacher or the teacher's building administrator. Teachers may expect to be granted two (2) or more days of professional leave, subject to administrator discretion, for professional growth opportunities aligned with the teacher's assigned instructional duties and in consideration of budgetary and scheduling factors.  
Negotiated December, 2006
- C. Personal Leave: Two (2) days of personal leave, non-accumulative will be granted each year. Beginning with the 2013-14 school year certificated staff to carry over one personal day to the following year. Certificated staff will not be allowed to have more than four personal days in any year. Use of the days is at the discretion of the teacher; however, the teacher must give the administration one-week prior notice except in the case of emergency. After accumulating maximum sick leave of 45 days by August 15 of the current school year, teachers are allowed to accumulate 1 personal day per year up to a total of four days providing that they pay the substitute teacher for the extra days, and providing that the maximum sick leave of 45 days is maintained by August 15 each of the three years.  
Revised January 2017
- D. Family Medical Leave: It is agreed that the section shall be rewritten as policy and that the policy will coincide with the Family Medical Leave Act.  
Agreed to the rewrite of Policy in September of 2003
- E. Jury Duty: Teachers who elect to serve on court juries rather than to apply for exemption (25-1601) shall receive their full salary less per diem received from the courts.
- F. Emergency Medical and Maternity Leave Bank: Direction was provided in the 2003-04/2004-05 negotiated agreement for a committee of teachers, administrators, and board members to develop a "sick leave bank". Provisions of the Emergency Medical and Maternity Leave Bank may be found in Appendix C.  
Negotiated August, 2008
- G. Reimbursement for Sick Days: (#1) - Any teacher with more than 40 sick days accumulated at the end of the current school year, will be reimbursed at a rate of \$25 a day for those days over 40. (#2) - After a minimum tenure of 15 years teaching in the district, any teacher retiring will be reimbursed at a rate of \$25 a day for the total accumulated sick days in their Personal Sick Leave Bank.  
Negotiated October, 2019

## Article V

### **Terms of Employment**

- A. Official School Calendar was removed from the Negotiated Agreement September, 2007
- B. Reelection of Teachers was removed from the Negotiated Agreement September, 2007
- C. Release from Contract was removed from the Negotiated Agreement September, 2007
- D. Classroom Interruptions was removed from the Negotiated Agreement September, 2007
- E. Negotiated Agreement continuation language: The Negotiated Agreement shall be effective for the 2020-21\* and 2021-22\* contract years. If a new and substitute Negotiated Agreement has not been duly entered into prior to the end of the 2019-2020 school year the terms of the Negotiated Agreement shall continue in full force and effect until such substitute Negotiated Agreement is adopted, which shall then be fully retroactive to the beginning of the 2021-22\* school year. \* indicates that school year designations will be automatically updated each year as a routine part of the negotiations process.  
Negotiated November, 2010
- F. Initial Placement was removed from the Negotiated Agreement December, 2012: Beginning in the 2003-2004 school year, teachers with two or fewer years of teaching experience will be placed on the third step of the approved salary schedule upon their entry to the district. Their placement will then be frozen at that vertical position until the beginning of their fourth year of actual experience. Horizontal movement, for approved graduate classes will be allowed as per policy. For comparability calculations, teachers will be placed at their actual experience level. (All teachers hired after December 2012 will be placed on step 1 as they enter the district unless granted years of service from other school districts.)  
Negotiated August, 2008

Appendix A: Salary Schedule

## Appendix B: Extra Duty Schedule

## Appendix C

### MADISON PUBLIC SCHOOLS Emergency Medical and Maternity Leave Bank Updated August, 2008

#### **I. ESTABLISHMENT**

An Emergency Medical and Maternity Leave Bank (hereafter EMMLB) is hereby established to self-insure certificated staff members from financial loss due to extended absence from contractual duties.

#### **II. ELIGIBILITY AND PARTICIPATION**

The EMMLB will be available to all regular certificated staff members (teachers and administrators). Participation and use of the bank will be on a voluntary basis. Only those who contribute to the bank will be allowed to access resources of the bank.

#### **III. CONTRIBUTIONS**

A period of two weeks beginning on the first contracted day of each school year will be provided for certificated staff to contribute to the bank.

The initial contribution expected of participants will be a donation of 1 or 2 days totaling a group maximum of 110 days.

Subsequent donations will be requested from participants during the first 2 weeks of each school year.

Participants who received reimbursement the previous school year must contribute at least one day to once again be allowed access to resources of the bank.

New certificated employees and first time participants will be able to become participants in the EMMLB by contributing to the pool of days regardless of the pool's total number of days during the timeline noted above. For mid-year hires, this application period shall be the first two weeks of employment with the Madison Public Schools.

Days contributed to the EMMLB may not be withdrawn for any reason.

Days remaining in the EMMLB at the end of the year will carry over to the next year.

Certificated staff who begin the school year with their full quota of sick days and then donate a day or two to the EMMLB will not lose the opportunity to buy an extra personal leave day as provided in Article IV, section C, of the Negotiated Agreement.

#### **IV. ORGANIZATION AND RECORDKEEPING**

Records of all EMMLB functions will be jointly maintained in the central administrative office of the Madison Public Schools and by the President or designee of the Madison Education Association (hereafter MEA).

A 5-person committee of EMMLB participants consisting of 3 members from the secondary staff and 2 members from the elementary staff will be elected by EMMLB participants to determine allocation of EMMLB resources. This EMMLB review committee will elect a chairperson to coordinate review efforts.

## V. ACCESSING EMLB RESOURCES

Access to resources of the EMMLB is available only to participating certificated staff members.

Access to EMMLB resources may only occur during the current school year. The current school year shall begin on the first contracted staff day for each school year.

Accessing EMMLB resources may occur only after accumulated sick and personal leave have both been utilized.

There is a limit per person of 15 days per semester.

Total reimbursement from EMMLB in any one school year will not exceed 110 days.

EMMLB resources will reimburse the participant for unpaid days resulting from:

- A. Absences that do not qualify for coverage under long-term disability.
- B. Absences related to illness, injury, death, funeral attendance, or bereavement leave for any member of the participant's eligible family. Eligible family members shall be identified by name on the provided form at the time of enrollment and may include:
  - One father (or father figure) and one mother (or mother figure)
  - One father-in-law and one mother-in-law
  - One spouse
  - All children, step-children, and foster children
  - All brothers and sisters, step-brothers and step-sisters, and foster brothers and foster sistersNote: eligible family members are defined differently than immediate family members in policy 410.04
- C. Absences related to childbirth and adoption: a limit of five (5) days \* may be requested from the EMMLB for a normal delivery or adoption. ten (10) days \* may be requested from the EMMLB for a caesarean delivery. In either case, these days would immediately follow the childbirth or adoption. If a participant has 30 days of sick and/or personal leave accumulated, s/he may not request reimbursement from the EMLB.
- D. Any paid leave granted pursuant to the EMMLB shall run concurrently with any Family and Medical Leave Act leave to which the teacher may be entitled.

\* EMMLB resources will not be used to reimburse staff for days missed in excess of accumulated sick and personal leave when that certificated staff member has reduced such leave through repayment of days borrowed from future leave allocations.

EMMLB reimbursement requests shall be made on reimbursement application forms provided for that purpose and submitted on or before the last day of each semester of the school year. A properly completed form will contain all requested information and will be signed by the applicant and co-signed by the member of the EMMLB review committee receiving the reimbursement application. An EMMLB review committee member may not sign his/her own reimbursement application form.

Applications for EMMLB reimbursement for medical reasons must be accompanied by a physician's statement indicating the necessity of the absence.

Applications for EMMLB reimbursement will be acted upon during two periods each school year. These times will be:

- A. Between the last school day of the first semester and the Wednesday preceding the date of the regular January meeting of the MPS board of education. No more than half of the total number of days in the EMMLB pool may be approved for reimbursement during this time period.
- B. Between the last school day of the second semester and the Wednesday preceding the date of the regular June meeting of the MPS board of education.

After a participant has used his/her individual sick and personal leave, 1/185 of their annual teaching salary will be deducted from their next paycheck for each additional day of sick leave used. The actual amount of salary deducted and allowable EMMLB reimbursement will be prorated to the actual amount of excess leave utilized.

Reimbursement for approved days will be approved by the Board of Education during the January and June board meetings and then paid as part of the February or July paycheck.

## **VI. GENERAL GUIDELINES FOR DISTRIBUTION OF EMMLB RESOURCES**

If the request qualifies for the bank, the participant deserves at least a portion of his/her request.

Awarded days shall not exceed the number of days in the bank. The EMMLB review committee will determine an equitable distribution of resources.

The number of days granted may or may not be dependent on the number of days contributed.

Amendments to these general guidelines (section VI) may be developed by the EMMLB review committee and will be considered to be effective once communicated in writing to all EMMLB participants.

MADISON PUBLIC SCHOOLS

Emergency Medical and Maternity Leave Bank Enrollment and Contribution Form

this form due in Superintendent's office by 4:00 p.m., Friday, August 28, 2020

I wish to be a participant in the Madison Public Schools Emergency Medical and Maternity Leave Bank.

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Days donated to the Emergency Medical and Maternity Leave Bank: \_\_\_\_\_

\_\_\_\_\_  
Signature, Certificated Staff Member

\_\_\_\_\_  
Signature, Superintendent

MADISON PUBLIC SCHOOLS

Emergency Medical and Maternity Leave Bank Eligible Family Member Identification Form

This form is to be submitted with the initial EMMLB Contribution Form. This form may be amended when necessary to reflect eligible family member changes (new spouse or increase of children or brothers/sisters).

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Father (or father figure): \_\_\_\_\_

Mother (or mother figure): \_\_\_\_\_

Father-in-law: \_\_\_\_\_

Mother-in-law: \_\_\_\_\_

Spouse: \_\_\_\_\_

Children\*: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Brothers and sisters\*\*: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*=Including step children and foster children

\*\*=Including stepbrothers, stepsisters, foster brothers and foster sisters

Approval of EMMLB Review Committee and Superintendent:

\_\_\_\_\_  
EMMLB Review Committee member                      Date                      Date(s) Amended

\_\_\_\_\_  
Superintendent                      Date                      Date(s) Amended



Appendix D

**MADISON PUBLIC SCHOOLS**

**4013  
Grievance Procedure**

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

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

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

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

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

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

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

**Step 4 - Appeal to the Board of Education.** If the determination of the superintendent of schools is not satisfactory to the grievant, the grievant may appeal it to the board within five (5) days of receipt of the superintendent's decision. The board shall hear the grievance within thirty (30) days in open or closed session in accordance with the law. The board shall notify the grievant of its decision within five (5) days of hearing the grievance.

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

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

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

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

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

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

**Time Limitations.** Time limitations herein are critical. All references to days are to calendar days. No grievance shall be accepted by the district unless it is submitted or appealed within the time limits set forth in this Agreement. If at any time during the grievance process, it is discovered that the grievance was not filed or appealed in a timely manner, the grievance shall be dismissed. If the grievance is not submitted in a timely manner at Step 1 or Step 2, it shall be deemed to be waived. If the grievance is not appealed to Step 3 in a timely manner, it shall be deemed to have been settled in accordance with the district's Step 2 determination. If the district fails to answer within the time limits set forth in this Agreement, the grievance shall automatically proceed to the next step.


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

Negotiated January 2017

## Appendix E

note: Standard of Conduct and Ethics for Holders of Public School Certificates was removed from the Negotiated Agreement September, 2007.

Teamwork is the fuel  
that allows common people  
to produce uncommon results.



*Pizza Hut*

Character counts.  
Everywhere.  
All the time.

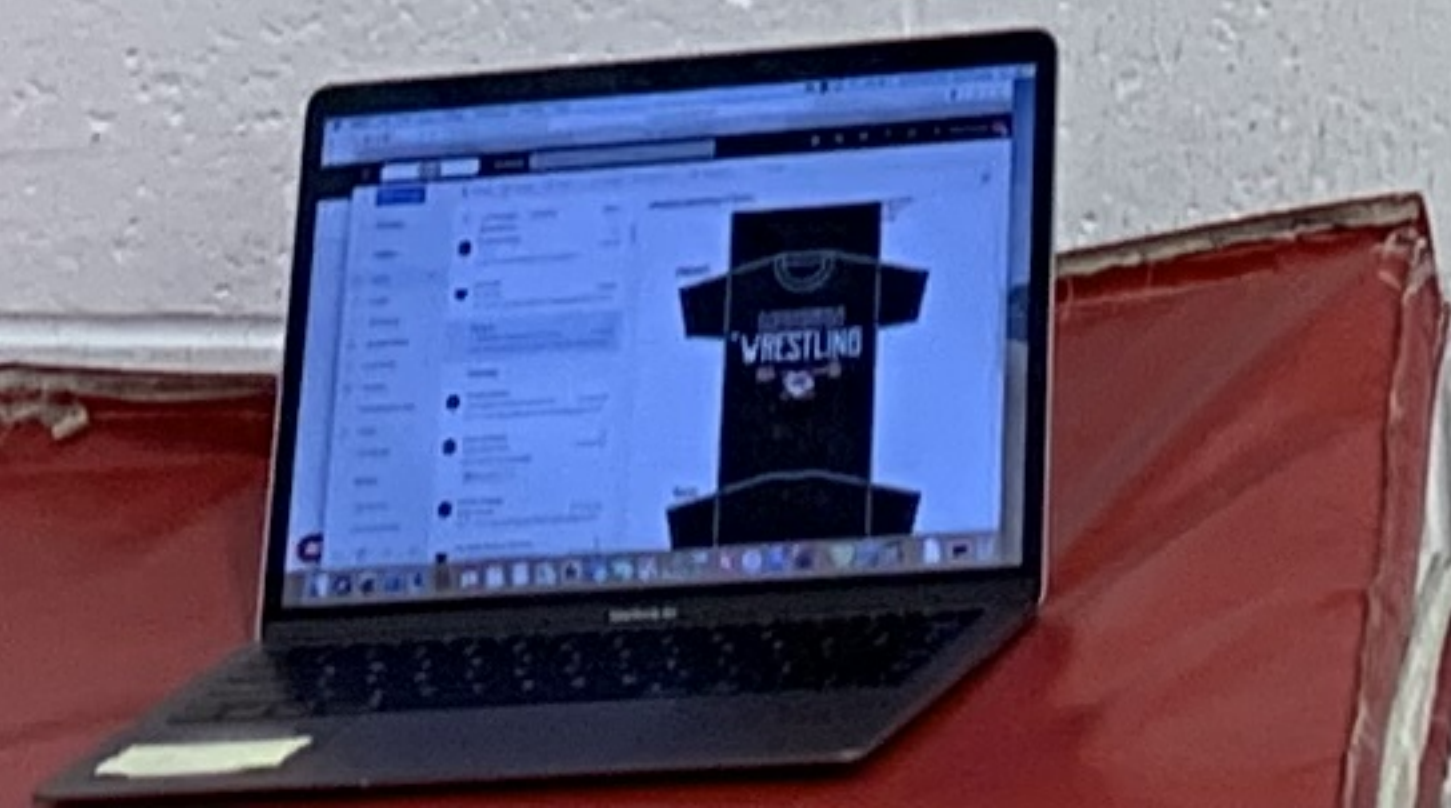


Madison County  
Bank

Team players are the  
leaders of tomorrow.



Reigle Farms & Feedlots

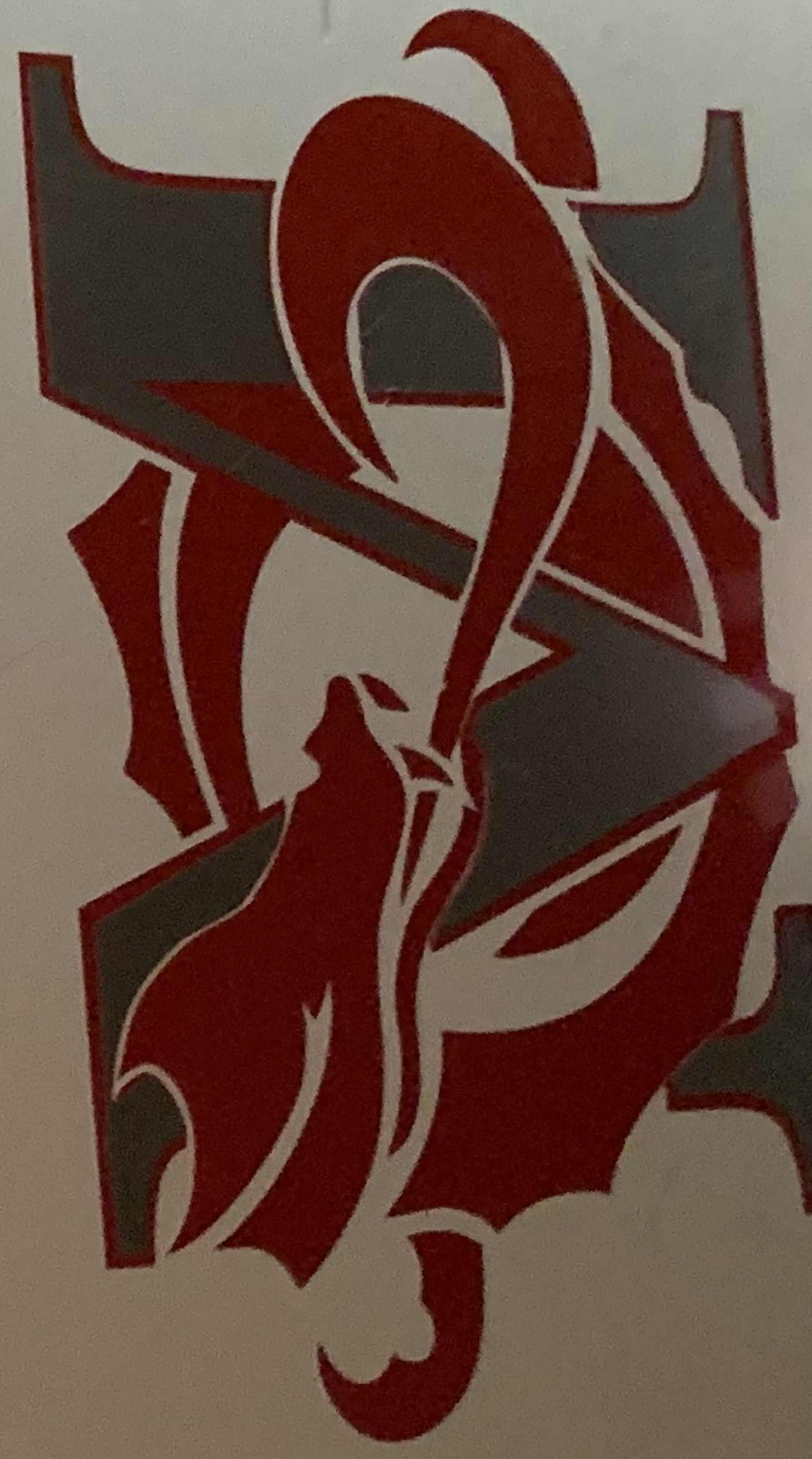


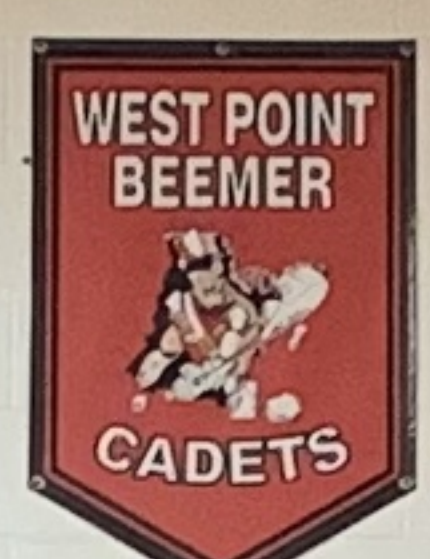
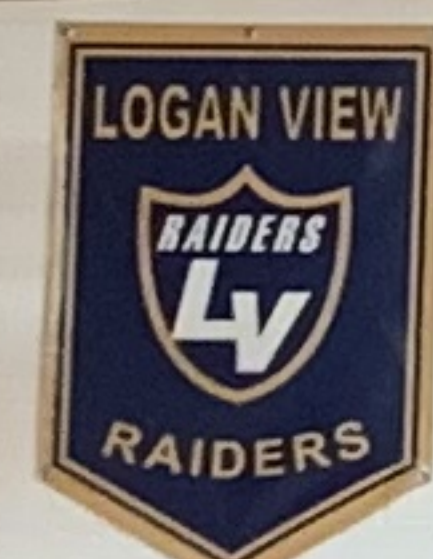
# Madison Dragoons

1941

CLASS A  
BASEBALL

STATE CHAMPIONS



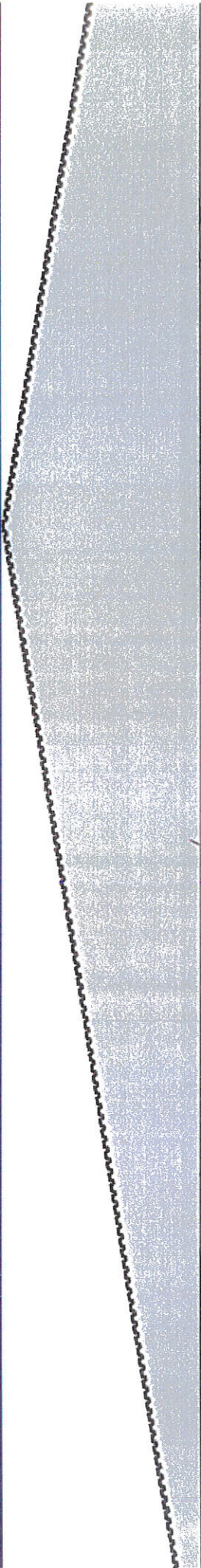


DRAGON STUDENT SECTION

MADISON

# MADISON HIGH SCHOOL

## INSTALLATION PHOTO



ROOF TRUSS CONFIGURATION NOT SHOWN

East side of Gym

*Home of The DRAGONS*

	DRAGONS	PERIOD	3:05		COWBOYS
10	1	4	8	7	8
F	B	F	B	F	B
F	F	F	F	F	F
6	3	29	3	10	10
SCORE	MATCH	SCORE	MATCH	SCORE	SCORE

ANCHOR PARTNER ANCHOR PARTNER ANCHOR PARTNER ANCHOR PARTNER ANCHOR PARTNER

1 1/2" x 1 1/2" x 1/8" STEEL TUBE - PAIR

Lower Main Entrance

2'-3"

FIRE EXTINGUISHER

2'x6"x2-7/16" WALL PADS EACH WAY AT CORNER

10'-0"

BASE AS SCHEDULED

GYMNASIUM  
E: 3/16" = 1'-0"

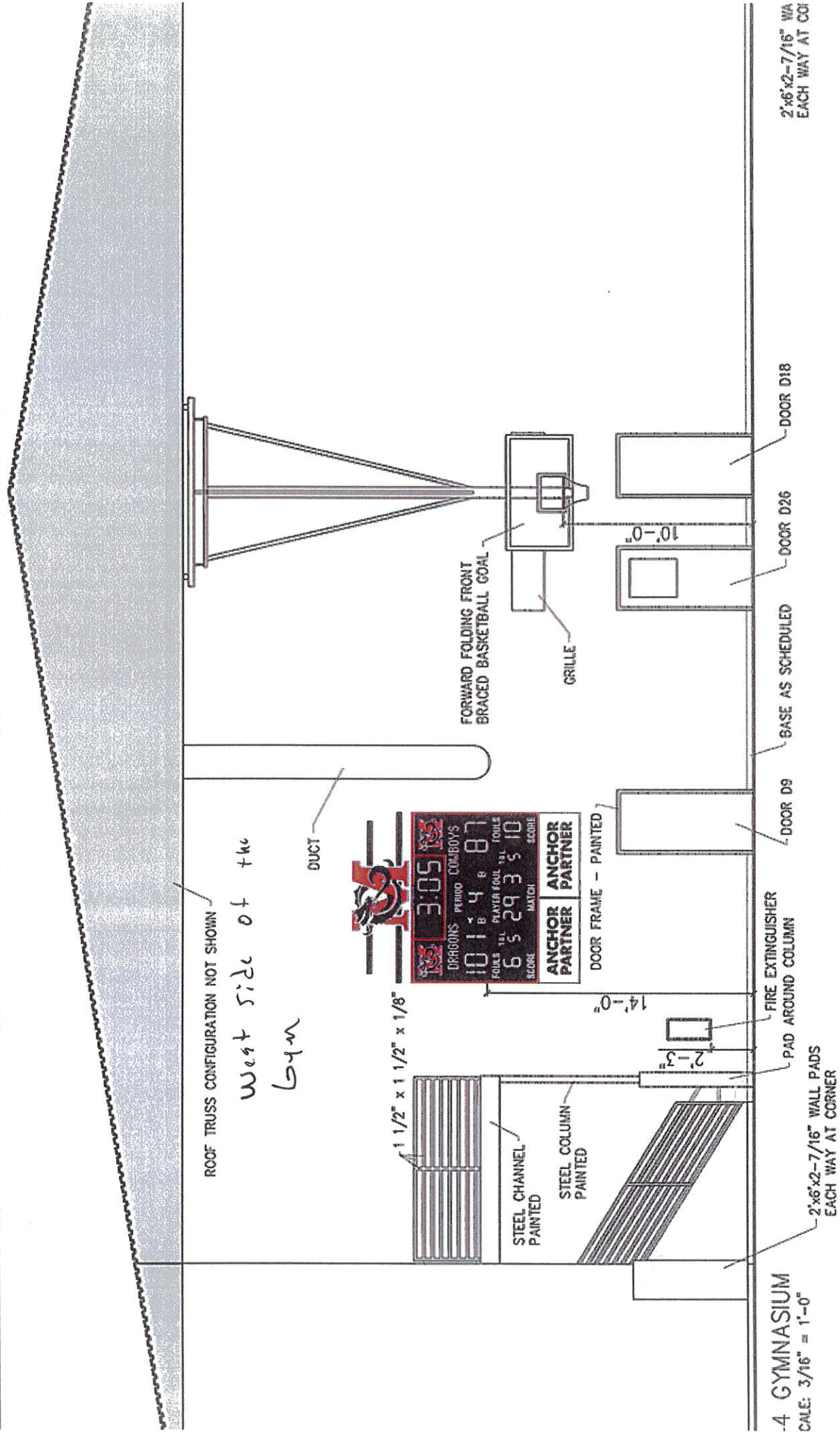
2'x6"x2-7/16" WALL PADS EAC

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July 24, 2019 9:24 AM



# MADISON HIGH SCHOOL

## INSTALLATION PHOTO



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