

Agenda

1. Call To Order
Speaker(s): Board President
2. Pledge of Allegiance
Speaker(s): Board President
 - 2.1. Roll Call - Excuse Board Members not in attendance
Speaker(s): Board President
3. Public Comment Sign In Procedure
 - 3.1. Public Comment
4. Consent Agenda (Action)
Speaker(s): Board President
5. Board Development and Communication
 - 5.1. Board Members' Update
6. Superintendent's Report
Speaker(s): Superintendent
 - 6.1. Government Relations Update--Mr. Joe Kohout
Speaker(s): Dr. Mark Adler
 - 6.2. Learning Community Update--Mr. David Patton
Speaker(s): Dr. Mark Adler
 - 6.3. District Audit Report
Speaker(s): Mr. Jason Buckingham
 - 6.4. Track and Field Renovation Project Update
Speaker(s): Mr. Jason Buckingham
 - 6.5. Blumfield Elementary School Improvement Plan Update
Speaker(s): Dr. Ashley Tomjack
 - 6.6. Superintendent Evaluation
Speaker(s): Dr. Mark Adler
 - 6.7. NASB Updates and Information
Speaker(s): Dr. Jay Irwin
 - 6.8. Enrollment Update
Speaker(s): Dr. Mark Adler
7. Standards Based School Improvement
8. Policy Review
9. Executive Session Disclosure
 - 9.1. Executive Session (Action)
Speaker(s): Dr. Mark Adler
10. Pre-Adjournment Information and Activities
 - 10.1. Announcements
 - 10.2. Board of Education Supplemental Meeting Information
 - 10.3. Future Board Calendar

11. Adjourn

2009 Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: March 25, 2019

Revised on:

Reviewed on: March 25, 2019

Ralston Board of Education Public Comment Procedures

The Ralston Board of Education appreciates the public's right to provide public comment. It is the practice of the Ralston Board to listen to the public comment, without discussion between the public and the Board. Should you have a question or ask for follow-up from the Board, the Board President or Chair of the meeting will direct the Superintendent to address the requests and provide additional information to you as appropriate. We ask that you refrain from personal comments about individuals and the use of vulgar or inappropriate language in addressing the Board.

The following will help guide the Public Comment agenda item at Board Meetings and Public Hearings:

1. Persons speaking during Public Comment will be called forward individually by the Board President or Chair to the location identified for such purpose.
2. The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may only speak one time per topic and must limit comments to around three (3) minutes. In the event more than 10 individuals wish to address the board, the 30 minutes will be divided equally between the number of speakers. At the discretion of the Board President or Chair, speakers may be allotted additional time.
3. Each individual speaking to the Board will be required to identify himself or herself prior to giving public comment or when related business is on the agenda. A "Record of Appearance" card is provided for this purpose.
4. Persons wishing to appear will be heard in the order in which the Board President or Chair of the meeting determines appropriate.
5. In cases where more than one person wishes to speak on the same topic, their presentations to the Board may, at the discretion of the Board President or Chair, be grouped together by topic.
6. Persons speaking to the Board during public comment may make printed materials available to the Board but may not use any other form of media.

Public Participation at Board Meetings Form

**Ralston Board of Education
PUBLIC COMMENTS**

The purpose of "Public Participation" is for the Board of Education to hear comments from the public. Since comments are not on the published agenda the Board will not discuss and/or answer questions during "Public Comments."

The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may only speak one time per topic and must limit comments to around three (3) minutes. In the event more than 10 individuals wish to address the board, the 30 minutes will be divided equally between the number of speakers. At the discretion of the Board President or Chair, speakers may be allotted additional time.

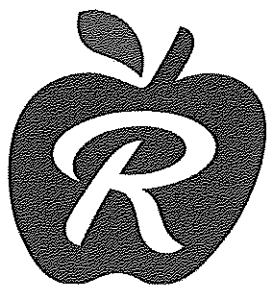
PLEASE PRINT

Name _____ Date _____

Address _____

City _____ State _____ Zip Code _____

Subject of Public Comment: _____



Ralston
PUBLIC SCHOOLS

Dr. Mark Adler
Superintendent

Mr. Jason Buckingham
Executive Director of Fiscal Affairs

Dr. Michael Rupprecht
Executive Director of Human Resources

January 27th, 2020

Teacher Certification Office
P.O. Box 94987
Lincoln, NE 68509-4987

To Whom It May Concern:

The use of the local substitute teaching certificate has been approved by the board of education of the Ralston Public Schools. I request that you issue a local substitute teaching certificate to:

Sarah Swanigan

(SSN withheld)

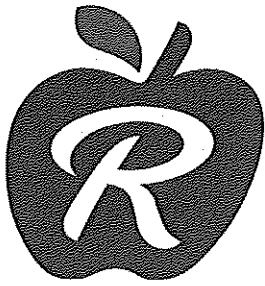
Sincerely,

Dr. Mark Adler, Superintendent
Ralston Public Schools

Achievement. Character. Technology.

www.RalstonSchools.org Facebook.com/RalstonPublicSchools

8545 Park Drive Ralston, NE 68127 Office: (402) 331-4700 Fax: (402) 331-4873



Ralston
PUBLIC SCHOOLS

Dr. Mark Adler
Superintendent

Mr. Jason Buckingham
Executive Director of Fiscal Affairs

Dr. Michael Rupprecht
Executive Director of Human Resources

January 27th, 2020

Teacher Certification Office
P.O. Box 94987
Lincoln, NE 68509-4987

To Whom It May Concern:

The use of the local substitute teaching certificate has been approved by the board of education of the Ralston Public Schools. I request that you issue a local substitute teaching certificate to:

Trevor Schuller

(SSN withheld)

Sincerely,

Dr. Mark Adler, Superintendent
Ralston Public Schools

Achievement. Character. Technology.

www.RalstonSchools.org Facebook.com/RalstonPublicSchools

8545 Park Drive Ralston, NE 68127 Office: (402) 331-4700 Fax: (402) 331-4873

Mike Schneider
19404 Laci Street
Omaha, NE 68135
402-560-3823
michael.schneider@ralstonschools.org

January 16, 2020

Dear Dr. Adler and the Board of Education,

Please accept this letter of resignation from my position as the seventh and eighth grade health teacher at Ralston Middle School effective at the end of the 2019-2020 school year.

I have greatly enjoyed my five years with Ralston Public Schools, and will cherish the relationships I've developed in that time. I consider many of my coworkers lifelong friends. I am extremely grateful for the opportunities I've had to grow not only professionally but also personally. I am a better person today because of Ralston Public Schools.

I am happy to assist with any aspects of my transition out of Ralston Public Schools. Please let me know how I can continue to assist the district, staff, and students.

Sincerely,

Mike Schneider

Board of Education Regular Meeting
8545 Park Dr.
Omaha, Nebraska

Monday, January 13, 2020 6:00 PM

Oath of Office and Newly Elected Officers

The January 13, 2020 Board of Education meeting started with Dr. Adler administering the Oath of Office to every member of the Ralston Public Schools Board of Education. After the Oath, a new slate of officers were nominated and voted on by the Board. Congratulations to the new officers: Heather Johnson - President, Dr. Jay Irwin - Vice President, Elizabeth Kumru - Secretary and Mary Roarty - Treasurer.

Board of Education Reorganization (Action)

Nomination of Heather Johnson for President passed with a motion by Liz Kumru and a second by Linda Richards.

Dr. Irwin: Yea
Mrs. R. Richards: Yea
Ms. Roarty: Yea
Mrs. Johnson: Yea
Mrs. Kumru: Yea
Mrs. L. Richards: Yea

Nomination of Jay Irwin for Vice President passed with a motion by Linda Richards and a second by Mary Roarty.

Mrs. R. Richards: Yea
Mrs. Kumru: Yea
Mrs. Johnson: Yea
Ms. Roarty: Yea
Mrs. L. Richards: Yea
Dr. Irwin: Yea

Nomination of Liz Kumru for Secretary with a motion by Linda Richards and a second by Mary Roarty.

Mrs. L. Richards: Yea
Ms. Roarty: Yea
Mrs. Johnson: Yea
Mrs. Kumru: Yea
Mrs. R. Richards: Yea
Dr. Irwin: Yea

Nomination of Mary Roarty to serve as Treasurer with a motion by Linda Richards and a second by Liz Kumru.

Mrs. Johnson: Yea
Mrs. Kumru: Yea
Mrs. R. Richards: Yea

Dr. Irwin: Yea
Mrs. L. Richards: Yea
Ms. Roarty: Yea

Roll Call

The regular meeting of the Board was called to order at 6:00 pm. In addition to the board members, those in attendance included Dr. Mark Adler, Dr. Mike Rupprecht, Mr. Jason Buckingham, Dr. Cecilia Wilken, Mr. Jim Frederick and Mrs. Marci Carroll.

Consent Agenda

Consent agenda items include minutes from the December 9, 2019 meeting; December Financial Reports, December bills in the amount of \$771,356.04 for the General Fund, and \$27,989.19 for the Building Fund. Prior to the meeting Jay Irwin and Mary Roarty reviewed the bills.

Replacement contract for Cynthia Snoderly, Blumfield, 5th grade; Replacement contract for Shelli Mosser, Seymour, 6th grade.

Ms. Roarty: Yea
Dr. Irwin: Yea
Mrs. R. Richards: Yea
Mrs. Kumru: Yea
Mrs. Johnson: Yea
Mrs. L. Richards: Yea

BUSINESS ITEMS / BOARD DEVELOPMENT / COMMUNICATION

Board Members' Update

Mary Roarty stated that she had the pleasure of watching the RHS show choir perform. Robin Richards also enjoyed attending both band and choir concerts. Linda Richards recognized all winter sports and activities and for the staff who help coordinate those events. She also shared her appreciation to school staff who provide space in their buildings for many events the public can enjoy. Heather Johnson echoed the thoughts and appreciation her fellow board members shared.

Superintendent's Report

Dr. Adler provided information regarding the new Board Policy 2015 – Student Involvement in Decision Making. He stated that Jim Frederick will be sharing information with students at both RMS and RHS who might be interested in applying to become a Student Board of Education Representative. Applications will be received from January 21 – February 4th.

Meadows School Improvement Plan

Lisa Schroeder began her presentation with the Meadow's mantra of "All In" and other collective commitments of the Meadow's staff. She covered several important components of their school improvement plan but highlighted the significance of communication with their families. In addition she discussed the three main goals of the plan which included: increasing growth and proficiency in reading; increasing growth

and proficiency in math and also that all students will be safe, respectful and responsible leaders.

NASB Community Engagement Process

Dr. Adler presented to the Board recommendations on a follow-up process to the NASB Community Engagement Process. This process was originally completed in February of 2018. He reported a couple courses of action to provide the community an update and receive feedback – public meetings or forums and/or and electronic survey method. Dr. Adler will communicate with Marcia Herring of NASB for guidance on the next steps.

Superintendent Evaluation Overview

Dr. Adler announced this year the board will use a new evaluation system to review the superintendent. He then outlined the process and presented written documents for the board to conduct the evaluation. The materials include a self-evaluation made up of nine effective practices and also an evaluation rubric. Each board member will have an opportunity to review the materials and provide individual evaluations regarding each effective practice. Results will be compiled and presented at the January 27th meeting.

Government Relations Update

Mrs. Linda Richards and Mrs. Heather Johnson, along with Dr. Adler and Mr. Jason Buckingham updated Board members on the current Legislative session. Even though it is very early in the session, Mrs. Richards and Mrs. Johnson referenced a document created by the District's Government Lobbyist that provided a detailed outline, status, and description of the bills being considered by elected state officials in this legislative session.

Mrs. Richards and Mrs. Johnson also provided information on the Board Legislative Committee. This committee meets on Friday mornings via phone conference or in person. Mrs. Richards and Mrs. Johnson sit on this committee. During the Legislative Session, the Board Legislative Committee and our District Lobbyist, Joe Kohout, will provide a legislative update at the second Board of Education meeting each month. This update will provide additional information on specific education-related bills and allow the Board to have more in-depth discussion on those bills.

NASB Updates and Information

Jay Irwin provided information for a legislative issues conference for board members if they would like to attend.

Enrollment Update

The district is not accepting any option enrollment applications at this time. Registration for kindergarten opened on January 6th and pre-school enrollment begins on February 3rd.

District Service Providers – (Action)

The board voted to approve the District Service Providers list as presented with a motion by Jay Irwin and a second by Liz Kumru.

Mrs. Kumru: Yea
Ms. Roarty: Yea

Mrs. L. Richards: Yea
Mrs. Johnson: Yea
Mrs. R. Richards: Yea
Dr. Irwin: Yea

Board of Education Legislative Goals 2019-20 – (Action)

Each year the Board of Education outlines specific legislative goals to guide them in decision making during the legislative session. The board voted to approve the 2019/20 goals as presented with a motion by Linda Richards and a second by Jay Irwin.

Mrs. Kumru: Yea
Mrs. L. Richards: Yea
Mrs. Johnson: Yea
Mrs. R. Richards: Yea
Dr. Irwin: Yea
Ms. Roarty: Yea

Policy Review

The following policies were reviewed:

Policy 2005 – Conflict of Interest
Policy 2012 – Board Code of Ethics
Policy 2013 – Violation of Board Ethics

Adjournment

The board voted to adjourn the regular meeting at 8:28 pm. Motion by Linda Richards and seconded by Mary Roarty.

Mrs. L. Richards: Yea
Mrs. Johnson: Yea
Mrs. R. Richards: Yea
Dr. Irwin: Yea
Ms. Roarty: Yea
Mrs. Kumru: Yea

The next regular meeting is Monday, January 27, 2020, at 6:00 pm at the Virginia Moon Administration Center.

Mrs. Heather Johnson, President

Mrs. Liz Kumru, Secretary



Board of Education Legislative Goals 2019/2020

Ralston Public Schools Non-negotiables

- RPS will continue to cultivate a systems thinking approach to all school business and operations through our defined strategic planning process.
- RPS will continue to provide the programs and services that support the defined strategic priorities as well as AdvancED School Improvement (Cognia) and District Communications.
- RPS will continue to refine and grow our academic programs to meet the needs of all of our students.
- RPS will continue to deliver outstanding activity programs to allow our students a well rounded school experience.
- RPS will continue to evaluate the effectiveness and efficiency of all programs and services to meet the demands of a changing society.
- **RPS will refine and grow our outreach programs and service expectations to all stakeholders to include a focus on Social Emotional Learning**
- RPS will continue to offer a rich variety of research based instructional programs and curricular offerings to meet the needs of all learners.
- RPS will research and identify further opportunities and initiatives to help all of our students to be college or career ready.

Board of Education Legislative Goals

- Continued emphasis that our students and education are a priority in Nebraska as well as advocate for local control and decision making.
- Continued emphasis of State Equalization Aid (TEEOSA) and the infusion of further dollars into the aid formula.
- Oppose tax cuts that endanger any part of the State's revenue stream.
- Monitor any legislation that adjusts property valuation.
- Increase Special Education Funding.
- Continue to support and enhance Learning Community Programs that serve at-risk and diverse student populations in Ralston and within the Metro Area.
- Support legislation or the infusion of more funding for early childhood programs specifically programs serving students in high poverty high need areas. This may include the adjustment of the needs formula for pre-school students within TEEOSA
- Encourage further adjustments to the needs formula within TEEOSA specifically ELL and poverty. Are the current needs calculations in these areas addressing the increasing needs students and schools encounter?
- Support systems, initiatives, and funding options to cultivate additional opportunities to enhance college and career readiness specifically in vocational or certification focused areas.
- **Advocate for targeted programs and funding that support the "Whole Child" as it relates to students' social, emotional, and physical well being. (SEL)**
- Oppose any legislation that advances any initiative addressing charter schools or voucher systems that reduce funding and opportunities for public schools.



Ralston
PUBLIC SCHOOLS

Dr. Mark Adler

Superintendent

Mr. Jason Buckingham

Executive Director of Fiscal Affairs

Dr. Michael Rupprecht

Executive Director of Human Resources

January 27, 2020

Senator Steve Lathrop, Chair
Judiciary Committee, RM #1113
P.O. Box 94604
Lincoln NE 68509

Dear Senator Lathrop:

Ralston Public Schools and the Adler Family offer the following letter in support of LB 751 sponsored by Senator Blood. LB 751 provides a mental health exception to the compulsory education requirements for Nebraska's public schools. Further, LB 751 recognizes the mental health of students, along with physical and behavioral health already identified in the law. This recognition of mental health within the compulsory education requirements is an important "first step" in helping to educate all Nebraskans of the incredible challenges in mental health facing our communities. I am urging you advance LB 751. I would also ask that you immediately identify, develop, and implement support systems and educational opportunities to be sure all Nebraskans know and recognize the challenges of mental health and can easily find help when the need arises.

On January 7, 2016, we lost our 15-year-old son Reid to suicide. The journey that has followed covers some very rough terrain. The loved ones left behind are left with a life sentence of wonder and what if's? I wonder what Reid would be like today and what if I would have recognized certain signs earlier? There are many days hope and purpose are beyond our reality. In Nebraska, suicide is one of the top killers of young people ages 10-25. Many times we don't hear about this, as it's uncomfortable to talk about. As state leaders, we must act and LB 751 starts us on a path. It allows us to bring mental health, suicide, and self-harm out of the darkness, allowing our power and knowledge to be increased leading to positive change.

The more we know about challenging situations the better we can address them. Adding mental health to compulsory education requirements will allow a student struggling with mental health who is missing school to have school officials establish a collaborative plan with the student and family in support of positive change. That collaborative plan will require conversations and actualize opportunities for support hopefully leading our young people through difficult times and into hope and purpose.

I would like to thank you for your leadership and service in Nebraska and I would ask that you support the advancement of LB 751. Further, I would ask that whenever possible we look at even more ways we can support the mental health needs of all Nebraskans. If there are any questions or if further support is needed in this area, Ralston Public Schools and the Adler Family stand ready and willing to assist. I can be reached at 402-331-4700 or at madler@ralstonschools.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark L. Adler". The signature is fluid and cursive, with the first name "Mark" being the most prominent.

Dr. Mark L. Adler
Superintendent
Ralston Public Schools

TENTATIVE* 2020 Legislative Session

Sun	Mon	Tues	Wed	Thur	Fri	Sat
January						
			1	2	3	4
5	6	7	8 DAY 1	9 DAY 2	10 DAY 3	11
12	13 DAY 4	14 DAY 5	15 DAY 6	16 DAY 7	17 RECESS	18
19	20 HOLIDAY	21 DAY 8	22 DAY 9	23 DAY 10	24 DAY 11	25
26	27 DAY 12	28 DAY 13	29 DAY 14	30 DAY 15	31 DAY 16	

Sun	Mon	Tues	Wed	Thur	Fri	Sat
February						
						1
2	3 DAY 17	4 DAY 18	5 DAY 19	6 DAY 20	7 RECESS	8
9	10 DAY 21	11 DAY 22	12 DAY 23	13 DAY 24	14 RECESS	15
16	17 HOLIDAY	18 DAY 25	19 DAY 26	20 DAY 27	21 DAY 28	22
23	24 DAY 29	25 DAY 30	26 DAY 31	27 DAY 32	28 RECESS	29

Sun	Mon	Tues	Wed	Thur	Fri	Sat
March						
1	2 RECESS	3 DAY 33	4 DAY 34	5 DAY 35	6 DAY 36	7
8	9 DAY 37	10 DAY 38	11 DAY 39	12 DAY 40	13 RECESS	14
15	16 RECESS	17 DAY 41	18 DAY 42	19 DAY 43	20 DAY 44	21
22	23 DAY 45	24 DAY 46	25 DAY 47	26 DAY 48	27 RECESS	28
29	30 RECESS	31 DAY 49				

Sun	Mon	Tues	Wed	Thur	Fri	Sat
April						
			1 DAY 50	2 DAY 51	3 DAY 52	4
5	6 DAY 53	7 DAY 54	8 DAY 55	9 DAY 56	10 RECESS	11
12	13 RECESS	14 DAY 57	15 DAY 58	16 DAY 59	17 RECESS	18
19	20 RECESS	21 RECESS	22 RECESS	23 DAY 60	24	25
26	27	28	29	30		

Federal & State Holidays

January 20 – Martin Luther King Jr. Day
February 17 - Presidents' Day

Legislative Recess Days

January 17
February 7, 14, 28
March 2, 13, 16, 27, 30
April 10, 13, 17, 20, 21, 22

*The Speaker reserves the right to revise the session calendar.

2020 LEGISLATIVE COMMITTEES

Committee on Committees Final Report Standing Committees

Updated 1/1/20

Agriculture (8)

Rm. 1524 - Tuesday

Halloran (C), Brandt (VC), Blood, Chambers, Hansen, B., Lathrop, Moser, Slama

Appropriations (9)

Rm. 1003 – Monday, Tuesday, Wednesday, Thursday, & Friday

Stinner (C), Bolz (VC), Clements, Dorn, Erdman, Hilkemann, McDonnell, Vargas, Wishart

Banking, Commerce and Insurance (8)

Rm. 1507 - Monday & Tuesday

Williams (C), Lindstrom (VC), Gragert, Howard, Kolterman, La Grone, McCollister, Quick

Business and Labor (7)

Rm. 1524 - Monday

Hansen, M. (C), Hansen, B. (VC), Chambers, Crawford, Halloran, Lathrop, Slama

Education (8)

Rm. 1525 - Monday & Tuesday

Groene (C), Walz (VC), Brewer, Kolowski, Linehan, Morfeld, Murman, Pansing Brooks

General Affairs (8)

Rm. 1510 - Monday

Briese (C), Lowe (VC), Arch, Blood, Brandt, Hunt, Moser, Wayne

Government, Military and Veterans Affairs (8)

Rm. 1507 - Wednesday, Thursday, & Friday

Brewer (C), La Grone (VC), Blood, Hansen, M., Hilgers, Hunt, Kolowski, Lowe

Health and Human Services (7)

Rm. 1510 - Wednesday, Thursday, & Friday

Howard (C), Arch (VC), Cavanaugh, Hansen, B., Murman, Walz, Williams

Judiciary (8)

Warner Chamber - Wednesday, Thursday, & Friday

Lathrop (C), Pansing Brooks (VC), Brandt, Chambers, DeBoer, Morfeld, Slama, Wayne

Natural Resources (8)

Rm. 1525 - Wednesday, Thursday, & Friday

Hughes (C), Bostelman (VC), Albrecht, Geist, Gragert, Halloran, Moser, Quick

Nebraska Retirement Systems (6)

Rm. 1507 - At call of Chair

Kolterman (C), Lindstrom (VC), Bolz, Groene, Kolowski, Stinner

Revenue (8)

Rm. 1524 - Wednesday, Thursday, & Friday

Linehan (C), Friesen (VC), Briese, Crawford, Groene, Kolterman, Lindstrom, McCollister

Transportation and Telecommunications (8)

Warner Chamber - Monday & Tuesday

Friesen (C), Geist (VC), Albrecht, Bostelman, Cavanaugh, DeBoer, Hilgers, Hughes

Urban Affairs (7)

Rm. 1510 - Tuesday

Wayne (C), Hunt (VC), Arch, Briese, Crawford, Hansen, M., Lowe

Select Committees

Committee on Committees (13)

Hilkemann (C)

District 1:

Bostelman

Hilgers

Pansing Brooks

Morfeld (VC)

District 2:

Howard

Lathrop

Lindstrom

Vargas

District 3:

Erdman

Friesen

Groene

Murman

Enrollment and Review (1)

Slama (C)

Reference (9)

Hilgers (C), Vargas (VC), Bolz, Chambers, Hughes, Kolterman, Lowe, McCollister, Scheer, Stinner (nonvoting ex officio)

Rules (6)

Crawford (C), Erdman (VC), Howard, Hansen, M., Lathrop, Scheer (ex officio)

Special Committees

Building Maintenance (6)

Erdman (C), Lowe (VC), Bostelman, Brandt, McDonnell, Stinner

Education Commission of the States (3)

Groene, Morfeld, Murman

Executive Board of the Legislative Council (9)

Hilgers (C), Vargas (VC), Bolz, Chambers, Hughes, Kolterman, Lowe, McCollister, Scheer, Stinner (nonvoting ex officio)

Justice Reinvestment Oversight (5)

Lathrop (C), DeBoer, McCollister, Pansing Brooks, Wayne

Legislative Performance Audit (7)

Geist (C), Crawford (VC), Friesen, Hansen, B., Hilgers, Scheer, Stinner

Legislature's Planning (9)

Vargas (C), McCollister (VC), Clements, DeBoer, Hansen, M., Hilgers, Scheer, Stinner, Williams

Midwestern Higher Education Commission (Midwest Compact) (2)

Kolowski, Slama

State-Tribal Relations (7)

Hilkemann (C), Wishart (VC), Albrecht, Brewer, Gragert, Hunt, Walz



2020 ADVOCACY HANDBOOK

FOR THE 2020 LEGISLATIVE SESSION

NASB'S LEGISLATIVE & LEADERSHIP INITIATIVES FOR 2020
AND A GUIDE FOR EFFECTIVE ADVOCACY

AS ADOPTED BY THE NASB DELEGATE ASSEMBLY ON NOVEMBER 22, 2019
FOR THE 106TH LEGISLATURE, 2ND SESSION

LEADERSHIP

INNOVATION

VISION

ENGAGEMENT

#liveNASB

The Nebraska Association of School Boards provides programs, services and advocacy to strengthen public education for all Nebraskans.

WELCOME - KNOW YOUR ROLE

106TH LEGISLATURE, 2ND SESSION

Welcome - Know Your Role	2
Advocacy, Engagement & #liveNASB	3-4
Your NASB Legislation Committee	5
Your 2019-20 Senators	6-7
Mark Your Calendars	8
NASB Positions: What Does This Represent?	8
Your 2020 Legislative Resolutions	9
Your NASB Standing Positions	10-16
2020 Legislative Issues Conference	16

NO ONE IS MORE QUALIFIED TO TALK ABOUT YOUR SCHOOL DISTRICT, YOUR COMMUNITY, AND YOUR NEEDS RELATED TO PROVIDING A QUALITY EDUCATION THAN YOU!

With your help, NASB is an advocate for public education and local school governance ... and YOUR collective voice in the Legislature

As NASB represents the state's 260+ member districts and ESUs, relationships and communication are the keys to the success of the Association's advocacy work. NASB advocates for the standing positions and legislative resolutions approved by delegates all from member boards at the annual NASB Delegate Assembly held in conjunction with the State Education Conference each November. It is here, and throughout the year where our focus is to work for and with you on all of the issues that impact public education.

Can YOU really make a difference? YES YOU CAN!

You are an elected official and a community leader. As a school board member, you are in an excellent position to educate and influence the legislative process, and are seen as a key resource on education policy for your district. We encourage all boards to include a legislative update as a part of each meeting, and to discuss/share key legislative information with key individuals in the community. Remember that advocacy is year-round, not just during the session itself. Bookmark the Government Relations page of www.NASBOnline.org for updates and information, and make sure to utilize NASB's *Legislative Notes*, summarizing all of the pertinent items related to public education in Nebraska. Another great resource is www.NebraskaLegislature.gov.

WHAT CAN NASB DO FOR YOU?

ASSIST YOU IN PREPARING TESTIMONY, TALKING POINTS, EMAILS, OR OP-ED'S
FACILITATE SENATOR INTRODUCTIONS, MEETINGS AND/OR VISITS AT HOME OR THE CAPITOL
FEATURE YOUR DISTRICT VISITS WITH SENATORS
BRIEF YOUR BOARD AT A MEETING IN YOUR COMMUNITY

2019

LEGISLATIVE SESSION HIGHLIGHTS

NASB took a position on 57 bills this session, and were closely following another 49.

NASB was represented in testimony in 12 of the 14 Committees.

School Board Members Came to Lincoln to Testify on the Following Bills on NASB's Behalf:

LB 147, LB 149, LB 314, LB 346, LB 506, LB 614, LB 634, LB 670, LB 727, LR 3 CA & LR 8 CA

NASB facilitated 1-on-1's with each member of the Revenue Committee and a school board member from their district.

NASB hosted calls with several senators throughout the session.

Legislative Lunches were held in Falls City, Fremont, Lincoln, O'Neill & Wayne.

NASB had 1-on-1 meetings with 38 of the 49 Senators this Session.

NASB produced a number of quick videos updating members on recent news or events that had just taken place at the Capitol, and posted on Facebook and Twitter.

We truly appreciate the level of engagement from local school board members this year. It has definitely made a difference, and has been recognized by your senators.

ADVOCACY, ENGAGEMENT & #liveNASB

106TH LEGISLATURE, 2ND SESSION

School Boards Make Nebraska a Great Place to LIVE!

Through Leadership, Innovation, Vision and Engagement Nebraska's School Boards are making a difference for students across the state.

LEADERSHIP

NASB will provide leadership to groups, individuals, and organizations and facilitate efforts to improve student achievement.

INNOVATION

Through innovation of programs and services, NASB will add value for our members and generate revenue to support growth.

VISION

NASB will develop a vision with other groups, individuals, and organizations to address how we fund schools and provide opportunities to bring a quality education to all children.

ENGAGEMENT

With engagement of its board and members, NASB will provide opportunities for school boards to be advocates for public education.

Advocacy is on-going. Stay up to speed on the Legislature year-round.

- ✓ Become Familiar With Your Senator & Their Staff -- Don't take for granted the access we have as Nebraskans to our Senators & Federal Representatives. It is not like that everywhere. Take advantage of it! Be involved. Build the relationship. Be ENGAGED!
- ✓ Have a "legislative update" agenda item at each board meeting, and share key legislative information with your board, and your community.
- ✓ Pass board policy specific to how you deal with legislative issues.
- ✓ Utilize NASB's Legislative links, communication, the *Legislative Notes* newsletter, track specific bills, follow along on social media, and study the annual Advocacy Handbook.
- ✓ Reach out to NASB's Legislative Team, and/or a member of the NASB Legislation Committee. Attend the various Legislative Lunches throughout the year across Nebraska.
- ✓ Stay up to speed with your local newspaper, social media, senator emails/newsletters, etc.

ASK YOURSELF: WHAT ARE YOU DOING FOR YOUR DISTRICT/COMMUNITY?

THE LEGISLATURE NEEDS TO KNOW SCHOOL BOARD MEMBERS WANT TO BE INVOLVED!

NASB LEGISLATIVE TEAM: JOHN SPATZ, COLBY COASH, MATT BELKA & VICKI WALTER-WINTERS

ADVOCACY, ENGAGEMENT & #liveNASB

106TH LEGISLATURE, 2ND SESSION

SHARE YOUR STORY ... KNOW YOUR DISTRICT'S DATA

UNDERSTAND THE DATA THAT WILL MAKE A DIFFERENCE

Below are examples of the data you should know from your schools to help tell your district's story:

NUMBER OF KIDS IN FREE/REDUCED LUNCH
SCHOOL LANDS PER PUPIL REIMBURSEMENT
CENSUS VS ENROLLMENT
NUMBER OF LANGUAGES SPOKEN IN YOUR DISTRICT
NUMBER OF ELL STUDENTS
TRANSPORTATION NUMBERS ... IF SEAT BELTS IN BUSES, IMPACT (\$)
WHAT PERCENTAGE OF YOUR BUDGET IS SPED
AVERAGE CLASS SIZE
STUDENT DISCIPLINE PROCEDURES
RETIREMENT OBLIGATION
SAFETY & SECURITY MEASURES IN THE PAST FEW YEARS
NUMBER OF OPTION KIDS
PERCENTAGE OF ADMINISTRATIVE COSTS

YOU HAVE POWER & VOICE!

The Legislature needs to know school board members want to be involved!

Remind them; You are their neighbor.

Voters also put you in office.

You are guardians for the States most precious resource ... Children.

You have an influential role in your community.

You know better than anyone the effect of a decision.

NASB LEGISLATIVE TEAM & RESOURCES

Colby Coash - Associate Executive Director, Director of Government Relations - ccoash@NASBonline.org

Matt Belka - Director of Marketing, Communications & Advocacy - mbelka@NASBonline.org

John Spatz - Executive Director - jspatz@NASBonline.org

Vicki Walter-Winters - Legal Administrative Assistant - vwinters@NASBonline.org

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Nebraska Legislature: www.nebraskalegislature.gov

Senators Web Pages: www.nebraskalegislature.gov/senators

National School Board Association Advocacy: www.nsba.org/advocacy

YOUR NASB LEGISLATION COMMITTEE

106TH LEGISLATURE, 2ND SESSION



Brad Wilkins, Chair
NASB President-Elect
Ainsworth



Stacie Higgins
NASB President
Nebraska City



Kim Burry
NASB Vice President
Bayard



Member 1
Lou Ann Goding
Omaha



Member 2
Ben Perlman
Omaha



Member 3
Marque Snow
Omaha



Member 4
Connie Duncan
Lincoln



Member 5
Kathy Danek
Lincoln



Member 6
Linda Poole
Millard



Member 7
Sarah Centineo
Bellevue



Member 8
Beth Morrisette
Westside



Member 9
Skip Altig
North Platte



Member 10
Patti Gubbels
Norfolk



Member 11
Laura Schneider
Hastings



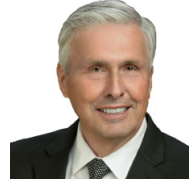
Member 12
Ryne Seaman
Seward



Member 13
Suzanne Sapp
Ashland-Greenwood



Member 14
Lisa Wagner
Central City



Member 15
Steve Koch
Hershey



Member 16
Jim Vlach
Lyons-Decatur



Member 17
Christopher Waddle
Giltner



Member 18
Ron Pearson
ESU 3



Appointed Member
Lisa Albers
Grand Island



Appointed Member
Jayson Bishop
Perkins County



Appointed Member
Linda Richards
Ralston



Appointed Member
Stephanie Summers
David City



Appointed Member
Annette Weise
Tri County

YOUR 2019-20 SENATORS

106TH LEGISLATURE, 2ND SESSION



Sen. Julie Slama
District 1
Peru



Sen. Robert Clements
District 2
Elmwood



Sen. Carol Blood
District 3
Bellevue



Sen. Robert Hilkemann
District 4
Omaha



Sen. Mike McDonnell
District 5
Omaha



Sen. Machaela Cavanaugh
District 6
Omaha



Sen. Tony Vargas
District 7
Omaha

Former School Board Member



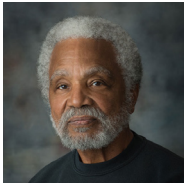
Sen. Megan Hunt
District 8
Omaha



Sen. Sara Howard
District 9
Omaha



Sen. Wendy DeBoer
District 10
Omaha



Sen. Ernie Chambers
District 11
Omaha



Sen. Steve Lathrop
District 12
Omaha



Sen. Justin Wayne
District 13
Omaha

Former School Board Member



Sen. John Arch
District 14
Papillion



Sen. Lynne Walz
District 15
Fremont



Sen. Ben Hansen
District 16
Blair



Sen. Joni Albrecht
District 17
Thurston



Sen. Brett Lindstrom
District 18
Omaha



Speaker Jim Scheer
District 19
Norfolk

Former School Board Member



Sen. John McCollister
District 20
Omaha



Sen. Mike Hilgers
District 21
Lincoln



Sen. Mike Moser
District 22
Columbus



Sen. Bruce Bostelman
District 23
Brainard



Sen. Mark Kolterman
District 24
Seward

Former School Board Member



Sen. Suzanne Geist
District 25
Lincoln

YOUR 2019-20 SENATORS

106TH LEGISLATURE, 2ND SESSION



Sen. Matt Hansen
District 26
Lincoln



Sen. Anna Wishart
District 27
Lincoln



Sen. Patty Pansing Brooks
District 28
Lincoln



Sen. Kate Bolz
District 29
Lincoln



Sen. Myron Dorn
District 30
Adams



Sen. Rick Kolowski
District 31
Omaha



Sen. Tom Brandt
District 32
Plymouth



Sen. Steve Halloran
District 33
Hastings



Sen. Curt Friesen
District 34
Henderson



Sen. Dan Quick
District 35
Grand Island



Sen. Matt Williams
District 36
Gothenburg



Sen. John Lowe
District 37
Kearney



Sen. Dave Murman
District 38
Glenvil

Former School Board Member



Sen. Lou Ann Linehan
District 39
Elkhorn



Sen. Tim Gragert
District 40
Creighton

Former School Board Member



Sen. Tom Briese
District 41
Albion

Former School Board Member



Sen. Mike Groene
District 42
North Platte



Sen. Tom Brewer
District 43
Gordon

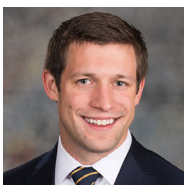


Sen. Dan Hughes
District 44
Venango

Former School Board Member



Sen. Sue Crawford
District 45
Bellevue



Sen. Adam Morfeld
District 46
Lincoln



Sen. Steve Erdman
District 47
Bayard

Former School Board Member

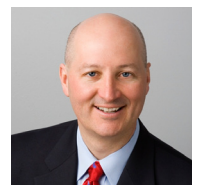


Sen. John Stinner
District 48
Gering

Former School Board Member



Sen. Andrew La Grone
District 49
Gretna



Gov. Pete Ricketts

MARK YOUR CALENDARS

106TH LEGISLATURE, 2ND SESSION

January 8	2020 Legislative Session begins
January 23	Day 10: All new bills must be introduced by this date
February 9	NASB Legislation Committee Meeting
February 9-10	Legislative Issues Conference Cornhusker Marriott-Lincoln
February 19-20	Priority Bill Designation
April 23	Day 60: Final Day of the 2020 Legislative Session
July 1	Call for Legislative Submissions for 2021 consideration due
July 18	Legislation Committee Meeting
November 20	2020 Delegate Assembly Omaha

NASB POSITIONS ENCLOSED

The Nebraska Association of School Boards is the only state organization created by school board members to represent the interests of school board members. Your Association's legislative agenda is initiated each year with the submission of local board proposals. The NASB Legislation Committee reviews all proposals, and then submits its recommendations to the NASB Board of Directors. The Board can then review and amend the submissions before presenting them to the NASB Delegate Assembly. The Delegate Assembly gives each member school district a voice in shaping the agenda of NASB. This publication represents the final agenda, set by the Delegate Assembly, for the 2020 Legislative Session. Standing Positions remain in effect until they are repealed by the Assembly. Legislative Resolutions are in effect for one year only.

WHAT DOES THIS REPRESENT?

The statements you read inside the pages of this book represent a set of belief statements which guide NASB's government relations efforts. These words guide our lobbying efforts at the State Capitol, with the State Board of Education and NDE, as well as with our representatives in Washington, D.C. While this work represents an effort to describe an issue or condition to be addressed, rarely is a bill written in such plain language. Actual legislative bills are a blend of several ideas (or perhaps a good idea, and a substantial price tag). Hence, when NASB analyzes how we will testify on a bill, we take into account a number of factors, including regular reviews by the Legislation Committee which offer guidance on the course corrections necessary to navigate the turbulent amendment process.

YOUR 2019 LEGISLATIVE RESOLUTIONS

106TH LEGISLATURE, 2ND SESSION

... as approved by the Legislation Committee on July 20, 2019
... and approved by the Board of Directors on August 10, 2019
... and adopted by the Delegate Assembly on November 22, 2019

Resolutions are statements of intended and desired legislative action on items of current needs or problems. Resolutions are in effect for one year and direct the organization and its staff in their legislative efforts with each annual session of the Legislature.

All resolutions submitted are presented for consideration and action. The Delegate Assembly shall receive, consider, and act upon legislative resolution proposals submitted to it by the Legislation Committee and the Board of Directors.

LEADERSHIP

INNOVATION

VISION

ENGAGEMENT

#liveNASB

CREATING A VISION FOR NEBRASKA'S FUTURE

NASB will lead and support the creation of a vision that revises tax policy and invests state resources for Nebraska's future.

EDUCATION PROGRAM OPPORTUNITIES

NASB believes that each student should have access to a challenging instructional program which is relevant and prepares him or her for work or further education.

EXPAND USE OF QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

NASB supports the expansion of the Qualified Capital Purpose Undertaking Fund to include modifications for student and staff security including cyber security.

HEALTHY CULTURES & RESILIENCY IN SCHOOLS

NASB will support leveraging its infrastructure and resources to support a healthy culture in schools. NASB will align with others to develop "resilient" school districts with programs to support both staff and students.

MENTAL & BEHAVIORAL HEALTH

NASB will support legislative efforts to provide services related to mental and behavioral health to school-age children across Nebraska.

SUPPORT OF EARLY CHILDHOOD PROGRAMS IN THE COMMUNITY

NASB will support early childhood education programs at the community level, which may include redefining economic development programs to include early childhood infrastructure development for communities and will support early childhood programs as an element in community comprehensive plans.

SUPPORT THE COLLECTION AND USE OF RELEVANT DATA

NASB encourages boards to use data to support its district strategic plan and goals. NASB supports collaborating with the state and other organizations in the collection and use of relevant data. NASB will identify data it can capture to help inform boards and, if necessary, support legislation to create data sources.

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

... as approved by the Legislation Committee on July 20, 2019
... and approved by the Board of Directors on August 10, 2019
... and adopted by the Delegate Assembly on November 22, 2019

Standing positions are statements of policy and purpose which are developed and maintained over time. They are considered annually by the Delegate Assembly, and remain in effect until they are actively removed.

LEADERSHIP

INNOVATION

VISION

ENGAGEMENT

BELIEF STATEMENTS FOR AN EFFECTIVE BOARD

S-1 — BOARD DEVELOPMENT

NASB encourages boards of education to take part in board in-service and development programs and to budget funds for such programs. (1995)

S-2 — BOARD RECOGNITION

NASB believes the service of school boardsmanship is fundamental to participatory democracy and deserves recognition collectively and individually from state and local communities. (prior to 1995)

S-3 — BUSINESS AND EDUCATION PARTNERSHIPS

NASB encourages boards of education to develop mutually beneficial partnerships with business to ensure mutual understanding and cooperation. (1995)

S-4 — COLLABORATIVE SERVICES TO YOUTH

NASB urges collaborative linkages between schools and other public and private agencies that serve children. (prior to 1995)

S-5 — LEADERSHIP TEAM

NASB believes that each board of education should create an administrative leadership team, which should include all supervisory and managerial employees including the superintendent and board members. (prior to 1995, amended 2007)

S-6 — PARENT INVOLVEMENT

NASB urges boards of education to support partnerships between parents and schools that encourage parent involvement in the education process. (1997)

S-7 — POLICY

NASB considers it imperative that boards of education adopt clearly defined, flexible policies after input from the administration, parents, employees, and other interested parties. Policies, based on a clear understanding of the education process, should be thoroughly reviewed annually. The execution of policy is the responsibility of professional administrators and staff. (prior to 1995)

CONDITIONS OF CHILDREN

S-8 — ABUSE OF ALCOHOL, TOBACCO, & OTHER DRUGS

NASB supports efforts by boards of education and state and national officials to strictly enforce policies regarding the sale, use or possession of illegal drugs including methamphetamine, marijuana, THC products and synthetic equivalents of THC and marijuana, alcohol, tobacco, nicotine products, vapor products (including e-cigarettes), and any products intended by appearance or effect to replicate tobacco products on school property. The designation of “drug free zones” near schools is also urged. (prior to 1995, amended 2015)

S-9 — AT-RISK STUDENTS AND THE ACHIEVEMENT GAP

NASB recognizes that there are many children and youth who are experiencing special difficulties in achieving high education standards. NASB supports increased funding to help close the gap in educational opportunity and educational achievement, and urges boards of education to work with, and obtain increased funding from the state Legislature, as well as state and federal education agencies to assist at-risk children and youth in making adequate educational progress. (prior to 1995, amended 2009)

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

CURRICULUM & INSTRUCTION

S-10 — EARLY CHILDHOOD EDUCATION

NASB supports quality early childhood education programs accessible to all children and advocates programs that provide age-appropriate activities to prepare children for school. (prior to 1995)

S-11 — ENROLLMENT OPTION; HOMEBOUND STUDENTS

NASB supports legislation stating that when an option student becomes homebound, the school district in which the student resides assumes full responsibility for educating the student. (1998, amended 2016)

S-12 — ENROLLMENT OPTION LIMITATION

NASB supports legislation returning option students to the resident school district if the option district must contract with another school district or agency for the educational services needed by the student. (1996, amended 2016)

S-13 — LIABILITY FOR MEDICATION ADMINISTRATION

NASB supports legislation that would limit the liability of a school district and school district representatives for the administering of prescription medication to students. (1999, amended 2013, 2016)

S-14 — NUTRITION EDUCATION/STUDENT WELLNESS

NASB believes that wellness programs for schools should emphasize healthy lifestyles and eating habits, mindful of all eating disorders, as well as obesity. (2004)

S-15 — SAFE SCHOOL ENVIRONMENT

NASB supports efforts to provide a school environment that is free from weapons, harassment, bullying, violence, drugs (including alcohol and tobacco), and other factors which threaten the safety of students and staff. (1997, amended 2012)

S-16 — STATEWIDE POVERTY/TRAUMA FUNDING

NASB recognizes the growing number of public school students across the state that are living in impoverished conditions and/or with traumatic experiences. NASB supports the use of research-based science to strengthen policy, program design and funding that targets those impacted by persistent poverty and/or trauma. (2017)

S-17 — STUDENT DISCIPLINE

NASB opposes legislative mandates related to student discipline. NASB supports student discipline as an essential, mutual responsibility of parents, teachers, and administrators, with final responsibility resting with school boards. (1999, amended 2019)

S-18 — ACCESS TO EQUAL EDUCATION OPPORTUNITIES

NASB supports equal educational opportunities for all students, regardless of their race, wealth or family circumstance, and urges the Legislature, the State Department of Education, and boards of education to remove all barriers that may prevent any child from having full access to such education opportunities. (1995, amended 2009)

S-19 — ACHIEVEMENT TEST SCORE USE

NASB opposes the use of test scores for the comparison of school districts or for the ranking of schools. (1998)

S-20 — ASSESSMENT OF STUDENT LEARNING

NASB supports multiple approaches to assess student learning, with decisions on assessment made at the local district level, and opposes a single “high-stakes” testing procedure. (2001)

S-21 — CULTURAL DIVERSITY

NASB urges all boards of education to support and implement curriculum which recognizes cultural diversity and enhances the knowledge of students about various ethnic and cultural backgrounds. (prior to 1995)

S-22 — CURRICULUM ADOPTION

NASB opposes legislative mandates addressing curriculum and testing. NASB supports the adoption of curriculum by local school boards and the State Board of Education. (2019)

S-23 — RESPONDING TO SPECIAL EDUCATION COSTS

NASB supports legislative efforts to give school districts that incur unforeseeable additional special education expenses assistance to alleviate cash flow problems. (2005)

S-24 — STUDENT EXPRESSION

NASB supports the authority of the local boards of education and school administration to regulate the content of school-sponsored publications and curriculum. (1997, amended 2009)

S-25 — TECHNOLOGY

NASB supports equal access to current technology for all school districts so they may engage all students in the curriculum, to equip them for an increasingly technological society and job market, and to provide them greater access to education services. (prior to 1995)

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

FUNDING & FINANCE

S-26 — ACCOUNTING OF FUNDS

NASB supports transparent accounting and full disclosure of all funds received and expended for public education consistent with federal regulations. (2005)

S-27 — BUDGET LID: GROWTH FACTOR

NASB supports legislation which would establish an education expenditures “growth factor” which reflects the actual cost of providing a public education for school districts, learning communities, and ESUs. (2001, amended 2008)

S-28 — COMPENSATION FOR STATEWIDE STANDARDS & ASSESSMENTS

NASB supports adequate funding to compensate school districts/ESUs for the cost of implementing and managing the statewide learning standards and assessments. (2008, amended 2009, 2013)

S-29 — ELIMINATION OF BUDGET RESERVE LIMITS

NASB supports legislation that eliminates reserve limitation in the Tax Equity and Educational Opportunities Support Act and in debt service funds. (2000, amended 2001)

S-30 — ELIMINATION OF EXPENDITURE LIMITATION

NASB supports legislation eliminating the limitation on general fund expenditures. (2000, amended 2011)

S-31 — ESU CORE SERVICES FUNDING

NASB supports legislation to adequately fund Educational Service Units in a manner that allows successful implementation of statewide educational initiatives that are developed by law in conjunction with the Nebraska Department of Education. (2009, amended 2015)

S-32 — FINANCING CAPITAL IMPROVEMENTS

NASB supports adequate funding for school districts and ESUs for maintenance or replacement of our rapidly deteriorating facilities. (1997, amended 2015)

S-33 — FISCAL POLICY

NASB believes the Governor and Legislature must work together to create fiscal policy that will adequately fund public education statewide based upon the needs of students and not driven by a pre-set allocation of funds for education regardless of need. Nebraska demographics and student needs are dynamic, as are the changing education standards required to be competitive nationally and internationally. To

meet this challenge, fiscal policy would be built upon a broad base with the lowest possible rates to provide stability in the tax base and revenue stream, provide local government with the tools to generate adequate financial resources, yet equalize financial support among taxpayers, and assure the principle of uniform assessment. (prior to 1995, amended 2009)

S-34 — FOR-PROFIT ENTITIES OPERATING IN TAX-EXEMPT ZONES

NASB supports legislation to ensure equitable tax payments by for-profit business ventures operating on publicly owned or otherwise exempt property. (2003)

S-35 — FUNDING OF MANDATED PROGRAMS

NASB urges full funding by the state and federal governments at statutory levels of all programs, standards, activities, and services mandated to public schools and ESUs by the Legislature and Congress, and further urges that any unfunded mandates allow authority for supplementary appropriations or outside levy lid funding. (1997, amended 2012, 2017, 2019)

S-36 — FUNDING: SCHOOL DISTRICT INFRASTRUCTURE, SITE PURCHASES AND BUILDING OPERATING EXPENSES

NASB supports legislation that would provide an alternative to property taxes for financing facility development, maintenance, and operation. (2003)

S-37 — GENERAL FUND RESERVE LIMIT EXCEPTION

NASB supports legislation that would not allow school districts to be penalized or state aid to be adjusted, to a school disadvantage, when any type of error or correction is made in calculating the state aid formula. (1999, amended 2016)

S-38 — INCLUDING GIFTS, DONATIONS, OR FOUNDATION FUNDS AS RECEIVABLES

NASB opposes the inclusion of gifts, endorsements, donations, or foundation expenditures that are not regular operating expenses in the calculation of receivables in the state aid formula. (2000)

S-39 — K-12 SCHOOL TRUST LAND AND PERMANENT SCHOOL FUND

NASB opposes reduction of any assets of the school trust or diversion of the Permanent School Fund. (prior to 1995, amended 2010)

S-40 — LEGISLATION IMPLEMENTATION

NASB supports the concept that any legislative bill that limits financial resources, or requires additional financial resources,

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

is done within a timeframe that will not negatively affect the school's ability to prepare their budget. (1997, amended 2015, 2017, 2019)

S-41 — LEGISLATIVE REVIEW OF STATUTORY DEADLINES

NASB urges legislative review of the conflicting mandatory deadlines that affect school revenues and expenditures. (2011)

S-42 — PROPERTY TAX REFORM/RELIEF

Any legislative discussion on property tax and distribution of state aid should include participation from school board and ESU board members. (2015)

S-43 — REVENUE REDUCTIONS FOR SCHOOL DISTRICTS AFFECTED BY PROPERTY VALUATION LOSSES

NASB supports legislation that would create a hold harmless effect for districts which experience a decrease in valuation. (2004)

S-44 — SCHOOL DISTRICT OPTIONS IN DEALING WITH LARGE, UNANTICIPATED REVENUES

NASB supports legislation giving school boards options in dealing with large, unanticipated revenue increases in order to minimize fluctuations in state aid. (2000)

S-45 — SPECIAL BUILDING FUND TAX LEVY EXCLUSION

NASB supports amending the Nebraska Statutes that address budgeting and spending lid restrictions to allow school districts the ability to utilize up to seven cents of the Special Building Fund tax levy outside of the budgeting and spending lid restriction so that districts can plan for and fund capital improvement projects, building repairs and upgrades, and school district infrastructure needs. (2007)

S-46 — STATE FUNDING SYSTEM

NASB supports a stable, predictable, equitable, and adequate statewide education funding system that honors the Legislature's commitment to provide for free instruction in the common schools of this state, as guaranteed by the Nebraska Constitution, by prioritizing education funding in the state budget, and that:

- Invests in the education of all Nebraska public school children;
- Establishes a state fund or funding mechanism that assists Nebraska public schools with the costs of maintaining and constructing facilities;
- Reduces our dependence on local property taxes by drawing revenue from multiple funding sources;
- Promotes the responsibility of locally elected school boards to make sound, transparent school budget decisions;
- Provides funding in a timely and predictable manner;

- Includes the principle of equalization;
- Funds the total excess allowable costs for special education and support services; and
- Recognizes that a long-term solution to education funding will require an ongoing, collaborative effort to execute a vision and strategic plan to grow and diversify our economy.

(1997, amended 2009, 2018)

S-47 — USE OF A UNIFORM VALUATION CALCULATION TO DETERMINE LOCAL RESOURCES AND STATE AID

NASB supports a property tax assessment system that utilizes uniform accounting practices to determine the property valuation number from which local and state officials can calculate both the local resources available to fund schools from property taxes, and the resulting calculation of state aid payments to school districts. (2003)

S-48 — VOUCHERS AND TAX CREDITS

NASB opposes any attempt to amend or circumvent the Nebraska and United States Constitutions to permit the use of public funds for the support, either direct or indirect, of schools not controlled by the public at large. NASB opposes any state or federal legislation allowing either tax credits or vouchers for children, or the parents or guardians of children attending nonpublic schools. (prior to 1995)

GOVERNANCE & STRUCTURE

S-49 — ACCOUNTABILITY

NASB believes that boards of education are accountable to students, parents, taxpayers, and employees for providing education programs, striving for education excellence, identifying education needs, adopting clearly defined written policies, measuring the success of instruction programs, and interpreting and disseminating information to the public through a public relations plan. (prior to 1995)

S-50 — ALLIED SCHOOLS

NASB opposes legislation that would mandate the formation of an allied system of school districts. (2014, amended 2016)

S-51 — AMEND OPEN MEETINGS ACT FOR EVALUATIONS

NASB supports legislation to allow boards to go into executive session to discuss superintendent evaluations and/or for the narrowing down of superintendent candidates. (2017)

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

S-52 — AUTHORITY OF SCHOOL BOARDS

NASB supports the authority of boards of education to effectively govern and execute their statutory responsibilities. (1997, amended 2015)

S-53 — CHARTER SCHOOLS

NASB believes that any charter schools, or the like, involved with any aspect of K-12 education be authorized by a public school district, be located within the boundaries of such public school district and be accountable to the authorizing district for their student achievement, finances and operations. (1998, amended 2015)

S-54 — DUTIES OF SCHOOLS

NASB believes that the primary function of Nebraska schools should be the education of students and that the Legislature should be discouraged from placing duties on school districts which are not directly related to education. (prior to 1995)

S-55 — EDUCATIONAL SERVICE UNIT GOVERNANCE

NASB supports governance of ESUs by elected boards and supports local determination of specific mechanisms of that governance. (2005)

S-56 — EDUCATIONAL SERVICE UNIT REORGANIZATION

NASB supports the continuation of ESUs as an effective means of delivering educational services to school districts and their students. Any reforms would provide for a statutory hold harmless provision in the distribution formula for Core Service funding when an Equity Unit reorganizes with any other ESU, and must be mindful of ESUs' essential role of delivering direct services and being responsible to the local school districts they serve. (2004, amended 2005)

S-57 — INTERACTIVE REMOTE COMMUNICATION TECHNOLOGY (TELEVIDEO)

NASB urges the legislature to provide updated rules and procedures so patrons are able to readily testify at legislative hearings via televideo (interactive remote communication technology) on a regular, ongoing basis to allow for a more equitable opportunity for the public to participate in the legislative process. (2017)

S-58 — ORGANIZATION

NASB opposes legislation that would mandate consolidation of districts or administration. NASB favors cooperation between school districts as well as ESUs to remove all barriers and penalties to promote orderly and voluntary reorganization into more efficient governing and administrative units to best serve the educational needs of Nebraska's children. (prior to 1995, amended 2008, 2015, 2017, amended 2019)

S-59 — PERSONAL LIABILITY

NASB opposes unnecessary laws which make individual members of a governing board of a political subdivision personally liable for damage judgements which result from lawsuits filed against the political subdivision. (prior to 1995, amended 2015)

S-60 — RESTRICTION OF RESOURCES AND BOARD RESPONSIBILITIES

NASB supports legislation allowing local boards to function as elected officials and to continue to establish policies, including finance policies, as representatives of the constituents who elected them. (1997)

S-61 — SCHOOL ACTIVITIES

NASB supports direct involvement by boards of education in the governance and activities of the Nebraska School Activities Association. (prior to 1995)

S-62 — SCHOOL CALENDARS

NASB opposes state mandated uniform opening and closing dates for local school districts. (prior to 1995)

PROFESSIONAL STANDARDS & EMPLOYEE RELATIONS

S-63 — ACTIVITY ASSIGNMENTS

NASB opposes legislation that would require a separate written employment contract for coaching or any other activity assignment that would require that a person be notified by a specified date of the termination of an assignment for the following year. (1999)

S-64 — COMPENSATION

NASB will support a concept of compensation for teachers which is not based solely upon the experience and education attainment of teachers as found on standard salary schedules. (1995)

S-65 — CRIMINAL BACKGROUND CHECKS

NASB supports legislation which would aid public schools and ESUs in obtaining criminal background history information on prospective and current employees, and personnel provided through any contract service provider or anyone working on school property. (1999, amended 2006)

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

S-66 — EMPLOYEE BONUSES AND INCENTIVES

NASB supports legislation creating a comprehensive plan to recruit, retain and reward highly qualified individuals for teaching professions throughout the state, including offering incentives to encourage employees to sign a contract of employment. (2001, amended 2015)

S-67 — MEDICAL INSURANCE

NASB supports the concept of exploring alternatives to the costs of health insurance for the purpose of assuring the greatest allocation of our financial resources to education programs and services for children. (prior to 1995, amended 2003)

S-68 — RECOGNITION

NASB urges local school boards to develop and implement programs which recognize individuals for significant accomplishments and community service, experience, and competency. (prior to 1995, amended 2014)

S-69 — RETIREMENT

NASB supports legislation to assure a retirement system that is sound, adequate, and sustainable for school districts and ESUs. (prior to 1995, amended 2012)

S-70 — SCOPE OF BARGAINING

NASB believes negotiations with employees should be limited to matters of employee salaries and fringe benefits, and opposes any attempt to broaden the scope of negotiations to include matters of policy and management rights. (prior to 1995)

S-71 — STAFF DEVELOPMENT AND EVALUATION

NASB supports in-service training, enrichment programs, and continuing education for professional staff. Regular evaluations of performance, competency in the subject areas, and demonstrated ability to instruct or manage, in part as shown through student performance, should be conducted to promote professional growth. (1995)

STATE POLICY

S-72 — ADVISORY GROUPS

NASB requests that there be board of education representatives on all government commissions, councils, and committees which could have an impact on local school district policy or finance. (1995)

S-73 — CHOICE AND AFFILIATION

NASB supports the concepts of choice and affiliation among public schools as a means to maximize education opportunity. NASB believes any such program should result in the least amount of disruption and uncertainty for the affected school districts. (1995)

S-74 — CONSTITUTIONAL RIGHTS & RESPONSIBILITIES

NASB, and school board members, fully supports the U.S. Constitution and the rights and responsibilities embodied within it. NASB therefore supports education and behavior that teaches and models expression of these rights and responsibilities. (2009, amended 2015)

S-75 — CORPORATE SPONSORSHIPS IN SCHOOLS

NASB opposes restrictions on school districts' ability to exercise their best judgment in entering into corporate sponsorship agreements. (2004)

S-76 — EDUCATIONAL SERVICE UNITS

NASB supports Educational Service Units as an effective and efficient means to provide educational services to local school districts. ESUs should be responsible to the local school boards they serve. (1997)

S-77 — GUIDING THE P-16 EFFORT: 21ST CENTURY SKILLS

NASB urges state and local policymakers to forge a new working relationship in redesigning Nebraska's public education system for the 21st century, with a focus on improving student achievement and holding each level of the system accountable, from preschool through post-secondary education or training, in a manner that:

- a) Promotes multi-level communication and interaction between all P-16 partners to enhance student academic success;
- b) Offers all students a rigorous developmentally-appropriate curriculum designed to provide opportunities and choice, regardless of the post-secondary path they choose;
- c) Engages the assets of the full community;
- d) Utilizes data and technology to individualize education for students and to incorporate new learning into the design;
- e) Closes the achievement gap by focusing on quality teaching and learning opportunities;
- f) Implements standards-based education fully in a seamless curriculum, so one level of the system builds on the next and the end result is known and understood from the beginning;

YOUR NASB STANDING POSITIONS

106TH LEGISLATURE, 2ND SESSION

- g) Provides sufficient resources that are adequate and sustainable at every level of the system to meet the challenge, resisting unfunded or underfunded mandates; and
- h) Preserves the ability of local school boards and their communities to address local needs and challenges in a flexible manner using a variety of options.

(2009, amended 2016)

S-78 — INDEPENDENT SCHOOL DISTRICTS

NASB supports the independence of established PK-12 school districts and also supports the cooperation and equalization of opportunity among school districts within learning communities. NASB believes that any legislation introduced impacting school districts or learning communities should seek to give districts and learning communities equalized resources. Any legislation should also allow these independent districts to maintain their right to governance, district curriculum, and the allocation of resources. (2006, amended 2013)

S-79 — LOCAL CONTROL FOR PUBLIC PK-12 SCHOOLS

NASB believes public PK-12 systems should be organized to serve communities throughout Nebraska without arbitrary size limits or a single model, which would not fit our state's varied communities. NASB opposes legislating arbitrary size limits and will work to remedy such limits currently in statute. (2006, amended 2013)

S-80 — LOCAL DISTRICT ADVOCACY

NASB supports the right and obligation of local school districts to advocate for legislative action that impacts their individual interests. (1996)

S-81 — NDE AUTHORITY

NASB opposes attempts by the legislature to preempt the statutory authority of the Nebraska State Board of Education to be the policy-forming, planning and evaluative body for Nebraska schools. (2017)

S-82 — NONPUBLIC SCHOOLS STANDARDS

NASB believes that nonpublic schools should have the same state standards as the public schools, including school approval, accreditation, teacher certification and endorsement, and safety standards. (prior to 1995)

S-83 — POLICY LEADERSHIP & VISION ON THE FUTURE OF NEBRASKA'S PK-12 SCHOOLS

NASB supports efforts to bring policy makers of the executive and legislative branches, educators, school boards, learning community coordinating councils, and ESU boards, and citizens together to determine the best course for the future delivery of PK-12 education to the students of the state. NASB boards emphasize increasing student achievement through governance structures that are clear, efficient, and controlled by the local district. (2003, amended 2008, 2010, 2013)



2020 LEGISLATIVE ISSUES CONFERENCE

FEBRUARY 9-10 | CORNHUSKER MARRIOTT HOTEL LINCOLN

FINISHING STRONG IN THE SECOND HALF!

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Ralston Public Schools
106th Legislature, 2nd Regular Session
Hearing Date 01/24/2020 - 02/04/2020

Document	Senator	Position	Committee	Status	Description
LB817	Stinner		Health and Human Services 01/24/2020	In Committee 01/10/2020	Adopt the Prescribing Psychologist Practice Act <i>Amends 28-401, 38-2838, 38-2850, 38-3101, 38-3111, 38-3112, 71-2445, and 71-2473, Introduces the Prescribing Psychologist Practice Act</i> <i>Introduces the definition of a Prescribing Psychologist as a licensed psychologist who holds a valid prescription certificate or provisional prescription certificate. Would give a Prescribing Psychologist the authority to order, prescribe, discontinue, administer, and provide samples of psychotropic medication. Psychotropic medication means any drug or controlled substance, other than an opiate as defined in section 28-401, recognized in or customarily used for the management of a mental, nervous, emotional, behavioral, substance abuse, or cognitive disease or disorder, including the kinds and degrees of mental and emotional disorders found in the International Classification of Diseases or the Diagnostic and Statistical Manual of Mental Disorders, as approved by the department with the recommendation of the board.</i> <i>A prescribing psychologist shall not prescribe to treat conditions that include chronic pain; endocrine, cardiovascular, orthopedic, neurological, and gynecological illness; or other nonpsychiatric illnesses, disorders, or illnesses causing mental disorders. A prescribing psychologist shall not perform medical procedures such as spinal taps, electroconvulsive therapy, intramuscular or intravenous administration of psychotropic medication, or phlebotomy. If a patient does not have a primary health care practitioner, the prescribing psychologist shall not prescribe to the patient.</i> <i>If a prescribing psychologist is serving in an area declared by the Governor or the President of the United States as an emergency or disaster area, an onsite physician, or other qualified health care professional as defined in state or federal regulations, may serve as the primary health care practitioner.</i> <i>If an emergency exists that may jeopardize the health and well-being of the patient, the prescribing psychologist may, without prior communication with the primary health care practitioner, prescribe psychotropic medications or modify an existing prescription for psychotropic medication for that patient.</i> <i>Adds a prescribing psychologist to the definition of "Practitioner" in multiple sections. Requires that beginning no later than three years after the effective date of the act, at least one of the professional members of the Board of Psychology shall be a prescribing psychologist. Would not allow a psychologist who serves in the US Armed Forces, the US Public Health Services, or the US Department of Veteran Affairs to be certified under the act if the practice of psychologist is limited to that service of employment.</i> <i>Allows for a licensed psychologist to apply to the department for a provisional prescription certificate. Applicant would have to:</i> <i>Possess a doctoral degree in health service psychology and hold an unrestricted license to practice psychology in Nebraska</i> <i>Have successfully completed a postdoctoral degree in clinical psychopharmacology, or the equivalent as determined by the board, from an institution of higher education that meets the requirements of this act as determined by the department</i> <i>Have passed a national proficiency examination in clinical psychopharmacology developed by a nationally recognized body and approved by the board within two years immediately preceding the date of application.</i> <i>Have completed a practicum in clinical assessment and pathophysiology meeting the requirements of this act</i> <i>Have completed a practicum focused on treating patients with mental disorders meeting the requirements of this act</i> <i>Have malpractice insurance sufficient to meet rules and regulations adopted by the board and promulgated by the department as provided in section 38-126</i> <i>Have completed the requirements of the prior two sections within three years immediately preceding the date of the application</i> <i>Possess current certification in Basic Life Support; and</i> <i>Have submitted a proposed supervision plan for the provisional prescription certificate.</i> <i>In order for an institution to be able to issue a provisional prescription certificate it must:</i> <i>Be regionally accredited by a regional or professional accrediting organization recognized by the United States Department of Education</i> <i>Meet standards of the American Psychological Association for postdoctoral education and training in psychopharmacology for prescriptive authority</i> <i>Offer a postdoctoral master's program in clinical psychopharmacology, or the equivalent thereof as determined by the board, that provides a structured sequence of study, with at least four hundred fifty hours of intensive didactic education</i> <i>Employ faculty and supervisors sufficient in number to accomplish the program's education and training goals;</i> <i>Employ a training director who is a licensed psychologist with expertise in clinical psychopharmacology, a psychiatrist, or another qualified health care professional with expertise consistent with the program's mission and goals to train psychologists to effectively and safely prescribe psychotropic medications</i> <i>Provide for the frequent evaluation of students' knowledge and application of that knowledge; and</i> <i>Ensure every graduate completes necessary training in basic science as part of the admission and training process</i> <i>Prior to application for a prescription certificate, the licensed psychologist with a provisional prescription certificate and under supervision shall evaluate a minimum of one hundred separate patients diagnosed with a mental disorder where a pharmacological treatment is considered as a treatment option, even if a decision is made not to prescribe psychotropic medication to the patient.</i> <i>A licensed psychologist who holds a provisional prescription certificate may apply to the department for a prescription certificate. The application shall be made on a form approved by the board and accompanied by the appropriate fee and evidence satisfactory to the department that the applicant:</i> <i>Holds an unrestricted license to practice psychology in Nebraska;</i> <i>Holds a provisional prescription certificate;</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session
Hearing Date 01/24/2020 - 02/04/2020

Document	Senator	Position	Committee	Status	Description
					<p><i>Has successfully completed a minimum of two years of experience with prescriptive authority under a provisional prescription certificate supervised by a supervising physician pursuant to the supervision plan approved as required under this act and verified pursuant to this act</i></p> <p><i>Have malpractice insurance sufficient to meet rules and regulations adopted by the board and promulgated by the department; and</i></p> <p><i>Possess current certification in Basic Life Support.</i></p> <p><i>A psychologist licensed in another jurisdiction may apply for a prescription certificate or provisional prescription certificate based on licensure or credentialing in another jurisdiction if the applicant meets the criteria for having prescriptive authority under the Prescribing Psychologist Practice Act.</i></p> <p><i>A psychologist licensed in another jurisdiction may also apply for a prescription certificate based on ten years of experience with prescriptive authority in another jurisdiction with verification approved by the board that the applicant has had no disciplinary sanction during the entire period of experience with prescriptive authority.</i></p> <p><i>A prescription certificate expires two years after the 30 date of issuance or renewal of the prescription certificate.</i></p> <p><i>The department, in consultation with the board, shall adopt and promulgate rules and regulations pursuant to section 38-126 which establish a method for renewal of a prescription certificate.</i></p> <p><i>The department shall establish and collect fees for credentialing under the Prescribing Psychologist Practice Act.</i></p> <p><i>It shall be a violation of the Prescribing Psychologist Practice Act for any person who does not hold a prescription certificate in accordance with the act to represent himself or herself as a prescribing psychologist.</i></p> <p><i>Any person who represents himself or herself as a prescribing psychologist in violation of the act or who exercises prescriptive authority in violation of the act shall be guilty of a Class II 4 misdemeanor. Each day of violation shall constitute a separate offense.</i></p> <p><i>Creates the Prescribing Psychologist Advisory Committee. The advisory committee shall assist the board and the department in developing and recommending rules and regulations related to prescription certificates.</i></p> <p><i>The Committee shall be composed of a psychiatrist, a pediatrician, a pharmacist who has a doctorate degree and expertise in clinical psychopharmacology, and two psychologists.</i></p> <p><i>The Department shall appoint the psychiatrist, pediatrician, pharmacist, and psychologists with recommendations from the respective boards that oversee the above listed professions.</i></p> <p><i>The Chairperson of the Board of Psychology shall serve as an ex officio, nonvoting member of the advisory committee.</i></p> <p><i>The advisory committee shall convene at the request of the department or the board to make recommendations regarding a number of categories related to the Prescribing Psychologist Act.</i></p>
LB841	Crawford		Revenue 01/24/2020	In Committee 01/10/2020	<p>Change provisions relating to certain certifications for homestead exemptions</p> <p><i>Amends 77-3506 and 77-3508. Eliminates the ability of the county assessor or Tax Commissioner to request certification to verify that no change in status or medical condition has occurred for those exempt from property taxes under 77-3506. (Veterans, unremarried surviving spouse of a veteran, etc.)</i></p>
LB998	Murman		Education 01/27/2020	In Committee 01/15/2020	<p>Require behavioral awareness and intervention training and points of contact, transfer funds, and change the Tax Equity and Educational Opportunities Support Act</p>
LB839	Wishart		Education 01/28/2020	In Committee 01/10/2020	<p>Recognize American Sign Language and provide for the teaching of American Sign Language in schools</p> <p><i>Declares that American Sign Language is recognized by the State of Nebraska as a distinct and separate language. Declares that the State Board of Education may provide for the teaching of American Sign Language in schools. If a school offers a course in American Sign Language, such course shall be offered to all students regardless of whether such student is hearing, hard of hearing, or deaf. Declares that any postsecondary educational institution may offer an elective course in American Sign Language. Any credits earned in a course in American Sign Language at a postsecondary educational institution may be treated as foreign language credits if recognized as such by the postsecondary educational institution.</i></p>
LB965	McDonnell		Education 01/28/2020	In Committee 01/14/2020	<p>Establish a language assessment program for children who are deaf or hard of hearing</p>
LB789	Slama		Transportation and Telecommunications 01/28/2020	In Committee 01/10/2020	<p>Change school bus stop signal arm violation provisions</p> <p>LC - FN REQ</p> <p>Amends 60-601.</p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session
Hearing Date 01/24/2020 - 02/04/2020

Document	Senator	Position	Committee	Status	Description
					<p><i>Amendments in this section refer to 60-6,175 which is the School Bus safety requirements statute. The statute gives direction to what a motorist should do around a school bus when lights are flashing and when the stop sign is extended.</i></p> <p><i>60-601 states that a driver who violates 60-6.175 is liable. The school bus driver who observes a violation may prepare a written report containing the time and location of the violation, the license plate number of the motor vehicle in violation, the color of the motor vehicle, and the type of motor vehicle. This report should be delivered to the bus drivers' employer who should keep a copy for statistical purposes.</i></p> <p><i>Another copy of the report should be delivered within 72 hours to a peace officer of the city or county in which the violation occurs. The peace officer would then be required to initiate an investigation concerning the report within seven calendar days.</i></p> <p><i>If the peace officer has reasonable cause to believe a violation occurred, a traffic citation should be prepared and issued to the driver of the vehicle if one can be identified. If one cannot be identified, then the owner of the vehicle in question can be cited.</i></p> <p><i>It is no defense that the owner of the vehicle was not the driver of the vehicle if a driver cannot be identified. The owner of the vehicle has a defense if the vehicle was reported stolen, or the owner provides the name of the driver and the driver admits to operating the motor vehicle at the time of the violation.</i></p>
LB751	Blood		Judiciary 01/30/2020	In Committee 01/10/2020	Provide for a mental health exception to compulsory education requirements
					<p><i>Amends 70-209 relating to school attendance.</i></p> <p><i>Amends specifically 70-209(2)(b)(1) which addresses the factors looked at when considering a plan to reduce a student's absences. The amendment adds mental health to the considerations.</i></p>
LB898	Friesen		Transportation and Telecommunications 02/03/2020	In Committee 01/13/2020	Provide for the collocation of certain wireless facilities
					<p><i>Introduces new act to provide for applications for the collocation of certain wireless facilities.</i></p> <p><i>Allows for the State of Nebraska or any agency, county, city, village, or other political subdivision whose authorization is necessary prior to the deployment of a wireless facility to charge an application fee for the submission, processing, and review of an eligible facilities request to collocate a new wireless facility, site a new wireless support structure, or substantially change an existing wireless facility or wireless support structure.</i></p> <p><i>Fee must be based on the actual, direct, and objectively reasonable costs incurred for all aspects of an application review process. This includes the costs of review by an outside consultant.</i></p> <p><i>Charges must be itemized for the applicant.</i></p> <p><i>Application fees cannot exceed</i></p> <p><i>\$500 for the review of an eligible facilities request or collocation application on an existing wireless support structure</i></p> <p><i>\$1000 for the review of an application to place a new tower and associated wireless facility.</i></p> <p><i>The application fee shall not be used for:</i></p> <p><i>Travel time or expenses, meals, or overnight accommodations incurred in the review of an application by an outside consultant; or</i></p> <p><i>Reimbursement for a consultant that is based on a contingent fee or a results-based arrangement.</i></p>
LB992	Friesen		Transportation and Telecommunications 02/03/2020	In Committee 01/15/2020	Adopt the Broadband Internet Service Infrastructure Act and provide for certain broadband and Internet-related services

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB4	Stinner		Revenue 01/25/2019	Final Reading 03/05/2019	Change mileage reimbursement and filing fees under the Tax Equalization and Review Commission Act <i>LB4 mandates that because of the commission shall have three commissioners, one from each congressional district, and because a commissioner shall be a qualified voter and resident of the state and a domiciliary of the district he or she represents each commissioner shall be reimbursed for mileage for actual round-trip travel from the commissioner's residence to the state office building in Lincoln or to the location of any hearing or other official business of the commission. Reimbursement requests shall be based on the rate established by the Department of Administrative Services. Funds expended for parking may be requested in addition to mileage. Also, LB4 mandates that when an appeal or petition is filed with the commission regarding the taxable value of a parcel of real property, the filing fees shall be: Forty dollars (\$40) if the taxable value of the parcel is less than two hundred fifty thousand dollars (\$0-249,999) ; Fifty dollars (\$50) if the taxable value of the parcel is at least two hundred fifty thousand dollars but less than five hundred thousand dollars (\$250,000-\$499,999); Sixty dollars (\$60) if the taxable value of the parcel is at least five hundred thousand dollars but less than one million dollars (\$500,000-\$999,999); or Eighty-five dollars (\$85) if the taxable value of the parcel is at least one million dollars (\$1,000,000+). For any appeal or petition filed with the commission not regarding the taxable value of a parcel of real property, the filing fee shall be forty dollars (\$40). No filing fee (\$0) shall be required for an appeal by a county assessor, the Tax Commissioner, or the Property Tax Administrator acting in his or her official capacity or a county board of equalization acting in its official capacity.</i>
LB28	Kolterman		Judiciary 01/24/2019	In Committee 01/14/2019	Authorize damages for property taxes and special assessment paid on property lost through adverse possession <i>Intended to authorize damages in causes of action arising on or after January 1, 2020, for property taxes and special assessments paid on property lost through adverse possession.</i>
LB36	Kolterman		Nebraska Retirement Systems 02/12/2019	In Committee 01/14/2019	Redefine creditable service, change a payment deadline for restoration of relinquished creditable service, and change payment requirements and service credit computation provisions under the School Employees Retirement Act <i>LB36 Amended into LB34 by ComAM591</i> <i>Designed to redefine creditable service for certain member employees; to change a deadline for payment for restoration of relinquished creditable service; to change provisions relating to required forms of payment and service credit computation; and to repeal the original sections.</i>
LB39	Hilkemann		Transportation and Telecommunications 03/04/2019	In Committee 01/14/2019	Change provisions relating to occupant protection system enforcement and change certain violations from secondary to primary enforcement <i>Designed to change passenger restraint system enforcement from a secondary offense to a primary offense, as well as to require the use of occupant protection systems for each vehicle occupant.</i>
LB40	Hilkemann		Transportation and Telecommunications 03/04/2019	In Committee 01/14/2019	Change provisions related to provisional operator's permits, LPD and LPE learner's permits, and interactive wireless communication devices <i>Designed to change certain uses of interactive wireless communication devices from secondary offenses to primary offenses regarding provisional operator's permits, and LPD/LPE learner's permits.</i>
LB50	Vargas		Revenue 01/23/2019	In Committee 01/14/2019	Change individual income tax brackets and rates <i>Increases income tax also creates a one percent (1%) tax rate on that portion of a taxpayer's Nebraska taxable income in excess of one million dollars and, a two percent (2%) tax rate on that portion of a taxpayer's Nebraska taxable income in excess of two million dollars.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB66	Hansen	Support	Urban Affairs 01/29/2019	Failed to Advance 02/04/2019	Provide for an early childhood element in a comprehensive plan developed by a city
<p><i>LB66 mandates that when any class of city adopts a new comprehensive plan or a full update to an existing comprehensive plan on or after the effective date of this act, but not later than January 1, 2022, such plan or update shall include, but not be limited to, an early childhood element which assesses the supply of quality licensed early childhood education programs for children under six years of age, evaluates the availability and utilization of licensed child care capacity and quality for children under six years of age, and promotes early childhood health and education measures that benefit the community. To meet the requirements of this subsection, a city may acquire publicly available data and information from the State Department of Education, the Department of Health and Human Services, the United States Bureau of the Census, other federal, state, or local agencies, or any other organization, as well as use a definition of quality found in existing programs, including, but not limited to, the Step Up to Quality Child Care Act, the Sixpence Early Learning Fund, the federal Head Start program or Early Head Start program, or other early childhood education programs at a school district. A city should also determine whether an early childhood education program is accredited by a national association recognized by the Department of Health and Human Services.</i></p>					
LB73	Erdman	Oppose	Education 01/22/2019	In Committee 01/14/2019	Require display of the national motto in schools
<p><i>Mandates K-12 public schools to display the National Motto, "In God We Trust," legibly in English. The motto may be displayed in every classroom or in a prominent place where students will see it on a daily basis. The bill allows the cost of posters by allowing for third party contributions to pay for the posters and by making posters available electronically through the Internet. The bill requires the State's Attorney General to represent schools in the event of a lawsuit.</i></p>					
LB110	Wishart		Judiciary 01/25/2019	General File 05/10/2019	Adopt the Medical Cannabis Act
<p><i>Adopts the Medical Cannabis Act. Establishes the act, dispensaries, the Marijuana Enforcement Division, patient registries, additional assistant attorneys general, violations, and other definitions. The act also sets forth those illnesses that would qualify for the use of medical marijuana including symptoms caused by cancer, HIV, multiple sclerosis, terminal illness with probable life expectancy of under one year, or any other illness which cannabis could provide relief as determined by a health care practitioner. Nothing in the act requires a private insurer to reimburse for any costs related to the use of medical cannabis, however they are required to continue coverage for the underlying medical condition(s).</i></p> <p><i>Patients seeking the use of medical cannabis will apply to the newly created division for enrollment in a registry. Those enrolled may consume marijuana legally, possess three or less ounces on themselves, six or fewer plants or seeding plants, one once or less of concentrated substance, seventy-two ounces or less of edibles, or eight ounces or less in a residence.</i></p> <p><i>The act also sets forth requirements for acting as a caregiver, including background checks, age requirements, and limiting the number of patients per caregiver at no more than one unless patients reside in the same residence.</i></p> <p><i>The act allows for up to ten producers and ten processors in each congressional district by November 1, 2020. Requirements of both the producers and the processors are set forth. Processors must begin supplying dispensaries before May 1, 2021. The Medical Cannabis Board may extend any required start date. Specific requirements of both applicant producers and processors are included.</i></p>					
LB120	Crawford		Education 03/04/2019	In Committee 01/14/2019	Require teacher and school staff to receive training on behavioral and mental health
<p><i>Under LB120, the state school security director, who is responsible for providing leadership and support for safety and security for the public schools, shall gain the additional duty of overseeing behavior and mental health training in public schools. Relatedly, beginning in school year 2019-20, all public school nurses, teachers, counselors, school psychologists, administrators, school social workers, and any other appropriate personnel shall receive at least one hour of behavioral and mental health training each year during contract hours. Such training shall include suicide awareness and prevention training. Such training may also include, but not be limited to, topics such as identification of early warning signs and symptoms of behavioral and mental health issues in students, appropriate and effective responses for educators, trauma-informed care, and procedures for making students and parents or guardians aware of services and supports. This training shall be provided within the framework of existing inservice training programs offered by the State Department of Education or as part of required professional development activities.</i></p>					
LB147	Groene	Oppose	Education 02/11/2019	General File 05/21/2019	Change the Student Discipline Act to provide for use by a teacher or administrator of necessary physical contact or physical restraint and provide procedures and grounds for removal from a class in response to student behavior
<p><i>LB147 creates the Student Discipline Act. It allows for teachers and school administrators to have necessary physical contact or physical restraint to control a student if such student present a danger to himself or herself or exhibits distractive behavior towards school property.</i></p>					

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p><i>Teachers and administrators may have such necessary physical contact or physical restraint to control such a student without being subject to legal action or administrative discipline if such teacher or administrator was acting in a reasonable manner.</i></p> <p><i>The teacher has the authority to have a student removed from the classroom by an administrator, administrators designee, or school resource officer. Certain requirements apply including, the teacher should document that the student has repeatedly interfered with such teachers ability to communicate effectively with the students and such class or with the ability of students in such class to learn.</i></p>
LB148	Groene	Oppose	Government, Military and Veterans Affairs 02/06/2019	Select File 01/23/2020	Change requirements for public hearings on proposed budget statements and notices of meetings of public bodies
					<p><i>Under LB148, and for the purposes of the Nebraska Budget Act, "governing body" shall now also include any joint entity created pursuant to the Interlocal Cooperation Act that receives tax funds generated under section 2-3226.05. (That is: River-flow enhancement bonds; costs and expenses of qualified projects; occupation tax authorized; exemption; collection; accounting; lien; foreclosure.)</i></p> <p><i>Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. At such hearing, the governing body shall make a detailed presentation of the proposed budget statement and shall make at least three copies of the proposed budget statement available to the public. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the governing body and shall be given a reasonable amount of time to do so.</i></p> <p><i>Notice shall be given by publishing in a newspaper of the general circulation within the public bodies jurisdiction and, if available, in a digital advertisement on such newspapers website. In addition to search required methods of notice, such notice me also be provided by any other appropriate method designated by such a public body or advisory committee.</i></p>
LB150	Brewer	Support	Government, Military and Veterans Affairs 02/08/2019	In Committee 01/15/2019	Change provisions relating to access to public records and provide for fees
					<p><i>Under LB 150, the persons interested in the examination of public records are divided into residents and nonresidents. "Resident" means a person domiciled in this state and includes news media without regard to domicile. For non-residents of Nebraska, the actual added cost used as the basis for the calculation of a fee for records may include a charge for the existing salary or pay obligation to the public officers or employees, including a charge for the services of an attorney to review the requested public records.</i></p>
LB151	Brewer		Government, Military and Veterans Affairs 02/20/2019	In Committee 01/16/2019	Adopt the Government Neutrality in Contracting Act
					<p><i>LB 151 creates the Government Neutrality in Contracting Act. Its purposes are to provide for the efficient procurement of goods and services by governmental units and to promote the economical, non-discriminatory, and efficient administration in completion of construction projects funded, assisted, or awarded by a governmental unit.</i></p> <p><i>The act defines bidder, collective-bargaining agreement, construction, governmental unit, public benefit, public contract, public contractor, real property, and subcontractor. Unless otherwise required by federal law, a governmental unit challenge sure that any requests for proposals or bid specifications for public contract or the procurement procedures for a public contract do not contain barriers to entering into or adhering to a collective bargaining agreement relating to construction under the public contract or that discriminates beast on related collective-bargaining agreements.</i></p>
LB158	Brewer	Oppose	Revenue 01/24/2019	In Committee 01/15/2019	Change provisions relating to the assessed value of real property
					<p><i>The bill caps property taxes at the 2019 level for a period of four tax years, 2020-2023. The bill includes provisions that accommodate changes in valuation of property accounting for improvements or destruction that would affect the assessed value of the property. Absent these material changes that would alter the value of property, it shall remain at the 2019 level.</i></p>
LB161	Erdman	Support	Education 02/19/2019	In Committee 01/15/2019	Eliminate learning communities

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB163	Hunt	Monitor	Government, Military and Veterans Affairs 03/06/2019	In Committee 01/15/2019	Permit counties to conduct elections by mail <i>Under LB 163 the election commissioner (which has been added) OR the county clerk may apply to the Secretary of State for the mailing of ballots for all elections held after approval of the application to registered voters of any or all of the precincts in the county in lieu of establishing polling places for such precincts.</i>
LB165	Hunt	Monitor	Education 02/26/2019	In Committee 01/15/2019	Adopt the Too Young to Suspend Act <i>LB165 creates the Too Young to Suspend Act. The purpose of which is to prohibit early childhood education and kindergarten students from being suspended or expelled from school except in limited circumstances. Further, to prevent suspensions or expulsion of difficult young students who may disrupt school activities or willfully defy school authorities, but who are not a danger to other students. The act would mandate each school board to adopt promulgate policy accordingly. Further, the act gives topic specific directions relating to firearms, other weapons, lawful suspension or expulsion, special needs and disabilities, etc.</i>
LB182	Bolz		Revenue 02/13/2019	In Committee 01/15/2019	Adopt the School District Local Option Income Surtax Act <i>LB182 relates to the School District Local Option Income Surtax Act. By majority vote the school Board of any school district may impose a local option income surtax, upon individuals who reside in the school district, for property tax reduction or building construction, remodeling, and site acquisition, A school board may pass a resolution which calls for a vote on such resolutions no more than once each calendar year. Certain rules apply if the resolution calls for a vote at a primary or general election, or for a vote at a special election. Department of revenue me adopting promulgate rules and regulations to carry out the school district the local option income surtax tax.</i>
LB183	Briese	Monitor	Revenue 01/24/2019	Select File 03/01/2019	Change the valuation of agricultural land and horticultural land for purposes of certain school district taxes <i>Creates an exception to the 75% valuation rule for agricultural and horticultural land that states that for the purposes of payment of principal and interest on bonds issued for a school district, the appropriate percentage is 1%.</i>
LB206	Morfeld	Monitor	Judiciary 02/01/2019	Select File 01/16/2020	Protect free speech rights of student journalists and student media advisers <i>LB206, protects the press-rights of student journalists creating school-sponsored media. "School-sponsored media" means any material that is (i) prepared, substantially written, published, or broadcast by a student journalist at a postsecondary educational institution, (ii) distributed or generally made available to members of the student body, and (iii) prepared under the direction of a student media adviser. School-sponsored media does not include any media intended for distribution or transmission solely for the class in which the media is produced. All school-sponsored media are deemed to be public forums. No guard is given for slander, libel, ect.</i>
LB241	Bolz	Support	Education 01/28/2019	In Committee 01/16/2019	Provide for teacher mentoring program grants using income from solar and wind agreements on school lands <i>Provide for teacher mentoring program grants using income from solar and wind agreements on school land. Under LB241, the Legislature would find that, among other related things, strong mentor teachers and teacher mentoring policies are vital for beginning teachers. Mandates relating to training, development, and assessment for mentor teachers are delineated. Beginning with the 2020-21 school year, a school district may apply to the State Department of Education for a teacher mentoring program grant for a period of up to three years to implement a teacher mentoring program. Seventy-five percent of the teacher mentoring program grant funds received by the school district shall be used to pay stipends to mentor teachers. Teacher mentoring program grants pursuant to this section shall be funded by the income from solar and wind agreements on school lands beginning July 1, 2020. The State Board of Education may adopt and promulgate rules and regulations to carry out this section.</i>
LB250	Walz		Revenue 01/30/2019	In Committee 01/16/2019	Change provisions relating to agricultural land and horticultural land receiving special valuations <i>Change provisions relating to agricultural land and horticultural land receiving special valuations. LB250 reworks the requirements for special valuation of agricultural or horticultural land, with differing rules depending on whether in a county of population greater than or less than 100,000 inhabitants.</i>
LB251	Walz	Support	Education 01/28/2019	In Committee 01/16/2019	Adopt the Child Hunger and Workforce Readiness Act <i>Adopt the Child Hunger and Workforce Readiness Act. Under LB251, the Child Hunger and Workforce Readiness Act allows a student who qualifies for a reduced-price breakfast or reduced-price lunch to be provided with meals at no cost. Mandates exist for school districts and the State Department of Education. The Child Hunger and Workforce Readiness Act does not apply to any school receiving reimbursement under 42 U.S.C. 1759a, as such section existed on January 1, 2019.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB253	McCollister		Executive Board 02/14/2019	In Committee 01/16/2019	Adopt the Redistricting Act
<p><i>Adopt the Redistricting Act. The Redistricting Act would recognize that decennial redistricting is a significant part of the legislative and political process and must be administered in an equitable and transparent manner to ensure citizen confidence in government. It is the intent of the Legislature to create and approve districts that have an equal distribution of population, as directed by Article I, section 2, of the Constitution of the United States and the Constitution of Nebraska. It is the intent of the Legislature to create the Independent Redistricting Citizen's Advisory Commission for the purpose of assisting the Legislature in the process of redistricting in 2021 and thereafter.</i></p> <p><i>In preparation for developing redistricting plans on the basis of census data, the director shall acquire and maintain temporary and permanent equipment, materials, supplies, facilities, software, and staff as necessary to assist the commission. The Legislature shall appropriate funds to the office of Legislative Research to be used for the purchase or lease of temporary or permanent equipment, materials, supplies, facilities, software, or staff for the explicit purpose of carrying out the Redistricting Act only and with the prior approval of the Executive Board of the Legislative Council.</i></p> <p><i>The director shall act as a liaison between the commission, the Secretary of State, and the Legislature, among many other responsibilities under the bill.</i></p>					
LB254	McCollister		Business and Labor 02/04/2019	Final Reading 03/12/2019	Adopt the Fair Chance Hiring Act
<p><i>An employer or employment agency shall not ask an applicant to disclose, orally or in writing, information concerning the applicant's criminal record or history, including any inquiry on any employment application, until the employer or employment agency has determined the applicant meets the minimum employment qualifications. Prior to determining whether an applicant meets the minimum employment qualifications, an employer or employment agency may ask the applicant to disclose, orally or in writing, information concerning the applicant's criminal record or history, including any inquiry on any employment application, if:</i></p> <p><i>(a) The applicant is applying for a position for which: a criminal history record information check is required by federal or state law; or, to any position for which federal or state law specifically disqualifies an applicant with a criminal background even if such law allows for a waiver that would allow such applicant to be employed; AND (b) The inquiry or request for disclosure is limited to the types of criminal offenses that the employer or employment agency is required to conduct a check for or that disqualify the applicant.</i></p> <p><i>Exemptions and other regulations exist, such as school exemptions and opportunities for applicants to explain their answers.</i></p>					
LB255	McCollister		Health and Human Services 02/07/2019	In Committee 01/16/2019	Change provisions relating to the Supplemental Nutrition Assistance Program
<p><i>Change provisions relating to the Supplemental Nutrition Assistance Program</i></p> <p><i>Relating to SNAP, the Legislature finds, in part, that Nebraska should better utilize options under the Supplemental Nutrition Assistance Program that other states have implemented to encourage work and employment.</i></p> <p><i>Therefore, on or before October 1, 2019, the department shall create a TANF-funded program or policy that, in compliance with federal law, establishes categorical eligibility for federal food assistance benefits pursuant to the Supplemental Nutrition Assistance Program to maximize the number of Nebraska residents being served under such program. Such TANF-funded program or policy shall increase the gross income eligibility limit to one hundred forty percent of the federal Office of Management and Budget income poverty guidelines as allowed under federal law and under 7 C.F.R. 273.2(j)(2), as such law and regulation existed on January 1, 2019, but shall not increase the net income eligibility limit.</i></p>					
LB266	Lindstrom	Support	Revenue 02/01/2019	General File 03/13/2019	Change the School Readiness Tax Credit Act
<p><i>LB266 relates to the School Readiness Tax Credit Act. Section 4 is amended to read: The State Department of Education shall develop a classification system for all eligible staff members as defined in section 77-3603 who are employees of or who are self-employed individuals providing services for applicable child care and early childhood education programs listed in the Nebraska Early Childhood Professional Record System. The classification system shall be based on the eligible staff members' educational degrees and professional credentials held, relevant training completed, and work history and shall be made up of four levels, with level one being the least qualified and level four being the most qualified. The minimum qualification for an eligible staff member to be classified as level one shall be a Child Development Associate Credential or a one-year certificate or diploma in early childhood education or child development. The classification system shall be used for purposes of the tax credit granted in this act at section 77-3605.</i></p>					

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p><i>Eligible staff member would, under this bill, now include an individual who is a self-employed individual providing child care and early childhood education for an eligible program for at least six months of the taxable year and who is listed in the Nebraska Early Childhood Professional Record System and classified as provided in subsection (4) of section 71-1962. (Eligible staff member does not include certificated teaching and administrative staff employed by programs established pursuant to section 79-1104, which relates to before-and-after school programs.</i></p> <p><i>If the child care and education provider is (a) a partnership, (b) a limited liability company, (c) a corporation having an election in effect under subchapter S of the Internal Revenue Code of 1986, as amended, or (d) an estate or trust, the tax credit provided in this section may be distributed in the same manner and proportion as the partner, member, shareholder, or beneficiary reports the partnership, limited liability company, subchapter S corporation, estate, or trust income.</i></p> <p><i>This act becomes operative for all taxable years beginning or deemed to begin on or after January 1, 2020.</i></p>
LB272	Morfeld	Monitor	Revenue 02/01/2019	In Committee 01/17/2019	<p>Adopt the Apprenticeship Training Program Tax Credit Act</p> <p><i>Under the Apprenticeship Training Program Tax Credit Act, "qualified apprenticeship training program" means a program that is administered pursuant to 29 U.S.C. 50 and consists of at least one thousand two hundred hours but not more than eight thousand hours of on-the-job apprenticeship training.</i></p> <p><i>From November 1 to December 31 of each year, a taxpayer who plans to employ one or more apprentices as part of a qualified apprenticeship training program during the following calendar year may apply to the department to receive tax credits under the Apprenticeship Training Program Tax Credit Act.</i></p> <p><i>The tax credit shall be in an amount equal to one dollar multiplied by the total number of hours expected to be worked during the following calendar year by apprentices employed by the taxpayer as part of a qualified apprenticeship training program, except that the amount of the credit allowed in any year with respect to any individual apprentice shall not exceed two thousand dollars or fifty percent of the total wages expected to be paid to such apprentice during the following calendar year, whichever is less.</i></p> <p><i>The credit shall be a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967. The credit shall be available for taxable years beginning or deemed to begin on or after January 1, 2020. Applications for the credit shall be submitted on a form prescribed by the department.</i></p>
LB279	Bostelman		Revenue 03/07/2019	In Committee 01/17/2019	<p>Provide a sales and use tax exemption for food sold by veterans service organizations</p> <p><i>Provide a sales and use tax exemption for food sold by veterans service organizations</i></p> <p><i>LB279 states, that sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of prepared food and food and food ingredients sold by a veterans service organization that is congressionally chartered, has active chapters in Nebraska, and is exempt from federal income tax (under section 501(c)(19)).</i></p>
LB288	Linehan		Revenue 04/03/2019	General File 05/16/2019	<p>Change income tax rates</p> <p><i>Change income tax rates</i></p> <p><i>Applies the individual income tax brackets and rates for taxable years beginning or deemed to begin on or after January 1, 2014 those beginning before January 1, 2020.</i></p> <p><i>Creates individual income tax brackets and rates for the taxable years beginning or deemed to begin on or after January 1, 2020.</i></p>
LB289	Linehan	Monitor	Revenue 04/24/2019	General File 05/02/2019	<p>Change provisions relating to county assessor inspections of real property for property tax purposes</p> <p><i>The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every 3 years. (Amended from no less frequently than every 6 years.)</i></p>
LB290	Linehan		Revenue 02/01/2019	In Committee 01/17/2019	<p>Change the sales and use tax rate</p> <p><i>LB290 amends the sales and use tax of 5.5% commencing on the start of the first calendar quarter after July 20, 2002 so that it extends until July 1, 2020.</i></p> <p><i>Further, the bill opens discussion to a new sales and use tax rate commencing July 1, 2020.</i></p>
LB292	Vargas		Appropriations 03/19/2019	In Committee 01/17/2019	<p>Appropriate funds to the State Department of Education</p> <p><i>LB292 Amended into LB294 by ComAM1329</i></p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<i>LB292 states: There is hereby appropriated (1) \$500,000 from the General Fund for FY2019-20 and (2) \$500,000 from the General Fund for FY2020-21 to the State Department of Education, to aid in carrying out the Nebraska Information Technology Initiative under the Center for Student Leadership and Expanded Learning Act.</i>
LB303	Lindstrom		Revenue 02/27/2019	General File 04/11/2019	Change the amount of relief under the Property Tax Credit Act <i>LB303 states, in pertinent part, that it is the intent of the Legislature to fund the Property Tax Credit Act for tax years after tax year 2008 using available revenue. For tax years year 2017 and 2018, the amount of relief granted under the act shall be two hundred twenty-four million dollars (\$224M). For tax year 2019 and each tax year thereafter, the amount of relief granted under the act shall be no less than two hundred seventy-five million dollars (no less than \$275M). The relief shall be in the form of a property tax credit which appears on the property tax statement.</i>
LB311	Crawford	Monitor	Business and Labor 02/04/2019	General File 03/07/2019	Adopt the Paid Family and Medical Leave Insurance Act <i>This act shall be known and may be cited as the Paid Family and Medical Leave Insurance Act. It defines terms including: base period, benefit year, commissioner (of Labor), covered active duty or call to covered active duty status (same meaning as in 29 C.F.R. 825.126(a)(1) and (2), as such existed on January 1, 2019), covered employer, covered individual, healthcare provider, etc.</i> <i>The bill addresses issues that arise from the fact that a military member is notified of an impending call or order to covered active duty seven or fewer calendar days prior to the date of deployment. This may apply to related attendance of any official ceremony, program, or event sponsored by the military. It may apply to related attendance at family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross.</i> <i>The bill allows for someone to act as the military member's representative for the purposes of obtaining, arranging, or appealing military service benefits while the military member is on covered active federal duty, and other related absences so-created.</i>
LB314	Briese		Revenue 02/14/2019	In Committee 01/18/2019	Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions <i>Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions. The department is allowed to create rules and regulations to carry out the Remote Seller Sales Tax Collection Act;</i> <i>Beer/Liquor Excise Tax Increase: Nebraska Liquor Control Act shall be amended such that the privilege of engaging in business tax against a manufacturer or wholesaler shall be as follows: Gallon of beer: \$1.38, up from \$0.31. Gallon of wine (except from bond in farm wineries): \$3.51, up from \$0.95. Gallon of wine from bond in farm wineries: \$2.62, up from \$0.06. Further, the revenue arising from this privilege of engaging in business tax shall be credited to the General Fund, except that the increase in revenue due to the changes in tax rates made by this bill shall be credited to the Property Tax Credit Cash Fund.</i> <i>Documentary Tax Stamp Act: increased to \$2.75 for each one thousand dollars value (or fraction thereof), up from \$2.25. From the tax so-collected from the grantor (of Section 9 above), the Property Tax Credit Cash Fund shall receive the additional \$0.50 produced by the increase.</i> <i>Sales and use tax Reporting: under certain categories indicates that "consumer goods" no longer needs to include a separate listing for telefloral deliveries. The category of "services purchased for nonbusiness use" shall now include a separate listing for cleaning, maintenance, and repair of tangible personal property, entertainment admissions, household utilities, personal services, legal services, accounting, and other professional and real estate services.</i> <i>Tobacco tax: At wholesale, the tax shall be \$2.14 per package on each package containing 20 cigarettes or less. Changed from \$0.64. Further, beginning January 1, 2020, the State Treasurer shall place \$1.50 of such above tax in the Property Tax Credit Cash Fund. The fund would now be among the highest priorities for such revenue by legislative mandate. Vaping and other like products brought in under the bill.</i> <i>Income Tax Change: For taxable years beginning or deemed to begin on or after January 1, 2020, a surtax will be imposed upon any individual who has federal adjusted gross income of \$500,000 or more for individuals whose federal filing status is married filing jointly—OR—\$250,000 or more for individuals with any other federal filing status. The surtax shall be in addition to any other taxes owed and shall be equal to the individual's state income tax liability multiplied by a rate of 7.84%. The surtax shall be collected when the individual files his or her individual income tax return. The Commissioner will adjust the income tax forms to include the calculation of the surtax. The Commissioner may adopt and promulgate rules and regulations to carry out this section.</i> <i>Sales Tax Increase: the rate of the sales and use tax levied shall be 5.5% and commencing January 1, 2020, the rate of the sales and use tax levied shall be 6.0%. Also, the "Gross receipts" for providing a service will now include motor vehicles, pet-related services, such as veterinary services, the cleaning of clothing, storage and moving services, ride-sharing services, personal care services (including hair care, massages, tanning, nail, spa, and tattoo services), maintenance, painting, repair, and interior decoration services for single-family housing, limousine, taxi, and other transportation services, the services of travel agents and tour operators and for online travel services, lawncare, gardening, and landscaping services, dating and escort services, instruction in music (dance, golf, and other recreational activities), and telefloral delivery services. Exemption for candy, soft drinks, or bottled water is eliminated.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p><i>Corporate Income Tax Change (S Corps): For taxable years before January 1, 2020, federal adjusted gross income, or, for a fiduciary, federal taxable income shall be modified to exclude the portion of the income or loss received from a small business corporation with an election in effect under subchapter S of the Internal Revenue Code or from a limited liability company organized pursuant to the Nebraska Uniform Limited Liability Company Act that is not derived from or connected with Nebraska sources as determined in section 77-2734.01. For taxable years on or before January 1, 2020, residents of Nebraska who are shareholders of a small business corporation having an election in effect under subchapter S of the Internal Revenue Code or who are members of a limited liability company organized pursuant to the Nebraska Uniform Limited Liability Company Act shall include in their Nebraska taxable income, to the extent includable in federal gross income, their proportionate share of such corporation's or limited liability company's federal income adjusted pursuant to this section. For taxable years on or after January 1, 2020, residents of Nebraska who are shareholders of a small business corporation having an election in effect under subchapter S of the Internal Revenue Code or who are members of a limited liability company organized pursuant to the Nebraska Uniform Limited Liability Company Act shall include in their Nebraska taxable income, to the extent includable in federal gross income, their proportionate share of such corporation's or limited liability company's federal income. A resident of Nebraska shall include in Nebraska taxable income fair compensation for services rendered to such corporation or limited liability company. Compensation actually paid shall be presumed to be fair unless it is apparent to the Tax Commissioner that such compensation is materially different from fair value for the services rendered or has been manipulated for tax avoidance purposes</i></p> <p><i>Elimination of tax credits: The Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, and the Nebraska Advantage Research and Development Act are eliminated.</i></p> <p><i>School Assistance: The School Financing Review Commission is created. The commission shall consist of eighteen (18) members, including: (a) Three members of the Legislature, including one member of the Revenue Committee of the Legislature, one member of the Education Committee of the Legislature, and one member of the Appropriations Committee of the Legislature, appointed by the Executive Board of the Legislative Council; (b) the Property Tax Administrator or his or her designee, who shall be a nonvoting, ex officio member; (c) the council director of the Educational Service Unit Coordinating Council; (d) the Commissioner of Education or his or her designee; (e) a representative of the Governor selected by the Governor; (f) two members representing postsecondary education with expertise in the area of school finance; (g) two members who reside in a Class III school district, one of whom shall be a school administrator and one of whom shall be a school board member; (h) two members who reside in a Class IV school district, one of whom shall be a school administrator and one of whom shall be a school board member; (i) two members who reside in a Class V school district, one of whom shall be a school administrator and one of whom shall be a school board member; and (j) three members from the state at large, one from each congressional district, who reside in school districts of varied sizes and with varying percentages of limited English proficiency students and poverty students. At least one of the members appointed pursuant to this subdivision shall have experience in the teaching profession in public schools, at least one shall have experience in business, and at least one shall have experience in agriculture-related business. (2) The members described in subdivisions (1)(f) through (j) of this section shall be appointed by the Commissioner of Education to serve through December 31, 2026. To the extent possible, the membership of the commission shall be diverse in terms of race, gender, and other demographic factors. Vacancies shall be filled by the Commissioner of Education for the remainder of the term. The Commissioner of Education or his or her designee shall be the chairperson of the commission, and the commission shall elect a vice-chairperson from among its members. Members of the commission shall not receive any compensation for their services but shall be reimbursed for their actual and necessary expenses incurred as members of the commission. (3) The commission shall cease to exist on December 31, 2026, unless extended by the Legislature.</i></p> <p><i>Mandates that the School Financing Review Commission: shall conduct an in-depth review of the financing of the public elementary and secondary schools. The commission shall: (a) Examine the option of using income as a component in the financing of schools; (b) Examine the option of using sales tax as a component in the financing of schools, including, but not limited to, an examination of the experience of any other states with such option; (c) Examine financing methods used in other states which offer alternatives to heavy reliance on property tax; (d) Examine financing issues as they relate to the quality and performance of the schools; (e) Examine options for funding expanded prekindergarten services; (f) Examine options for funding college-readiness and career-readiness programs, including, but not limited to, programs of excellence, dual-enrollment courses, and career academies; (g) Examine the costs and resources necessary to educate poverty students and limited English proficiency students; (h) Examine methods used by other states to fund kindergarten through twelfth grade infrastructure needs; (i) Examine other issues related to public elementary and secondary school finance as necessary and as determined by the chairperson; (j) Prepare a report on the progress of the work of the commission and submit it electronically to the Legislature on or before December 31, 2020; and (k) Prepare a preliminary report and present it to the Legislative Council in November 2021. A final report with recommendations on maintaining adequate and equitable funding for public schools in light of information gathered through the review shall be presented to the Governor, the State Board of Education, and the Legislature by December 1, 2021.</i></p> <p><i>On or before July 1 of each even-numbered year beginning in 2022, the School Financing Review Commission shall report to the Governor, to the State Board of Education, and electronically to the Legislature on the adequacy of school funding sources. The State Department of Education and the staff of the Revenue Committee, the Education Committee, and the Appropriations Committee of the Legislature, with the consent of the chairpersons of such committees, may assist as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission.</i></p> <p><i>Continue to reimburse school districts, educational service units, special education cooperatives created by school districts, agencies, and parents or guardians for costs associated allowable transportation cost. However now the reimbursement applies exclusively to children with disabilities and shall be 80% of the costs, rather than the total amount as the rule historically.</i></p>
LB336	Hansen		Government, Military and Veterans Affairs 03/07/2019	In Committee 01/18/2019	Change the vote required to exceed certain budget limitations
					<p><i>Under LB336, a governmental unit may exceed the limit on their budget for a fiscal year by up to an additional one percent upon the affirmative vote of a majority of the governing body. (Previously 75% of the governing body.)</i></p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB343	Halloran		Judiciary 02/28/2019	In Committee 01/18/2019	Adopt the School Safety Rapid Response Option Act and authorize schools to allow employees to carry concealed handguns <i>LB343 proposes to adopt the School Safety Rapid Response Option Act, which allows in schools (public, private, denominational, or parochial elementary, vocational, or secondary school, any private postsecondary career school or any postsecondary educational institution) handgun carried as a concealed handgun by a school employee who is authorized to do so pursuant to a program developed under the School Safety Rapid Response Option Act and who is a holder of a valid permit issued under the Concealed Handgun Permit Act.</i>
LB346	Wishart	Support	Education 02/26/2019	In Committee 01/18/2019	Change special education reimbursements <i>Limits previous special education and support services rules to school fiscal years prior to school fiscal year 2018-19. Whereas, for special education and support services provided in school fiscal years 2018-19 and 2019-20, the State Department of Education shall reimburse each school district in the following school fiscal year at least sixty percent of the total excess allowable costs for all special education programs and support services provided by such school district. If the appropriation for special education approved by the Legislature exceeds, after subtracting amounts set aside pursuant to subsection (5) of this section, an amount equal to sixty percent of the aggregate total excess allowable costs for all special education programs and support services provided by school districts, the reimbursement percentage shall be the ratio of the difference of the appropriation for special education approved by the Legislature minus the amounts set aside pursuant to subsection (5) of this section divided by the aggregate total excess allowable costs for all special education programs and support services provided by school districts. For special education and support services provided in school fiscal years 2020-21 and 2021-22, the State Department of Education shall reimburse each school district in the following school fiscal year at least seventy percent of the total excess allowable costs for all special education programs and support services provided by such school district. If the appropriation for special education approved by the Legislature exceeds, after subtracting amounts set aside pursuant to subsection (5) of this section, an amount equal to seventy percent of the aggregate total excess allowable costs for all special education programs and support services provided by school districts, the reimbursement percentage shall be the ratio of the difference of the appropriation for special education approved by the Legislature minus the amounts set aside pursuant to subsection (5) of this section divided by the aggregate total excess allowable costs for all special education programs and support services provided by school districts. For special education and support services provided in school fiscal year 2022-23 and each school fiscal year thereafter, the State Department of Education shall reimburse each school district in the following school fiscal year at least eighty percent of the total excess allowable costs for all special education programs and support services provided by such school district. If the appropriation for special education approved by the Legislature exceeds, after subtracting amounts set aside pursuant to subsection (5) of this section, an amount equal to eighty percent of the aggregate total excess allowable costs for all special education programs and support services provided by school districts, the reimbursement percentage shall be the ratio of the difference of the appropriation for special education approved by the Legislature minus the amounts set aside pursuant to subsection (5) of this section divided by the aggregate total excess allowable costs for all special education programs and support services provided by school districts.</i> <i>Changes the aggregate amount of General Funds appropriated for special education programs and support services</i>
LB350	Morfeld	Support	Education 03/19/2019	In Committee 01/18/2019	Provide a budget exception for expanded learning opportunity programs <i>For each school fiscal year, a school district may exceed its budget authority for the general fund budget of expenditures as calculated pursuant to section 79-1023 for such school fiscal year by a specific dollar amount for the proposed following exclusion (in addition to those already legislated): For districts with more than one thousand students, expenditures up to one hundred thousand dollars, and for districts with one thousand or fewer students, expenditures up to fifty thousand dollars for expanded learning opportunity programs as defined in section 79-2503 or for school-based or school-linked activities and programs that utilize school-community partnerships to expand opportunities for students to participate in educational activities outside the normal classroom.</i>
LB351	Morfeld	Support	Education 03/19/2019	In Committee 01/18/2019	Provide for school district levy and bonding authority for cybersecurity and violence prevention <i>On and after April 19, 2016, the school board of any school district may make a determination that an additional property tax levy is necessary for a specific project to address (amended from specific abatement to address). This bill adds cybersecurity, violence protection, and other possible specific projects allowed under this rule.</i>
LB358	Walz		Education 03/26/2019	In Committee 01/18/2019	Change provisions related to early childhood education in the Tax Equity and Educational Opportunities Support Act <i>LB358 eliminates obsolete provisions regarding the definition of 'adjusted general fund operating expenditures', 'Qualified early childhood education average daily membership', 'Qualified early childhood education fall membership', 'Regular route transportation'. The bill then provides instruction for the calculation of certified state aid, for various taxable years. Defines of what a school district should be responsible for relating to the Tax Equity and Educational Opportunities Support Act.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB377	DeBoer		Judiciary 03/06/2019	In Committee 01/18/2019	Provide for voidability of certain releases from liability <i>LB377 reads: An agreement to release another person or entity from liability for personal injury or death, if entered into within thirty days after the date the personal injury or death occurred, shall be voidable by the releasor. The agreement shall be void upon written notification by the releasor to the other party or parties to the agreement. Such notification must occur within one hundred twenty days after the initial execution of the agreement. The Revisor of Statutes shall assign section 1 of this act to Chapter 25, article 21.</i>
LB386	Erdman		Government, Military and Veterans Affairs 02/21/2019	In Committee 01/22/2019	Change provisions relating to cash reserves under the Nebraska Budget Act <i>LB386 proposes to amend section 13-504 in order to change provisions relating to cash reserves, provide an operative date of July 1, 2019, repeal original section 13-504, and declare an emergency.</i>
LB391	Hansen		Judiciary 02/14/2019	In Committee 01/22/2019	Change duties of peace officers taking juveniles into custody or interrogating juveniles and prohibit use of statements taken in violation of the rights of a juvenile <i>This bill relates to the Nebraska Juvenile Code. It proposes to amend sections 29-401, 43-248.01, and 43-249, Reissue Revised Statutes of Nebraska, and sections 43-250 and 43-2, 129, Revised Statutes Cumulative Supplement, 2018. In addition to defining a term, this bill would require notification of a juvenile's parent, guardian, custodian, or relative when a juvenile is taken into custody, require an advisement of a juvenile's rights to be given when a juvenile is taken into custody, require that a juvenile's parent, guardian, custodian, or relative be present when requested, and prohibit the use of certain statements in court proceedings. And repeal the original sections.</i>
LB393	Groene	Monitor	Revenue 02/08/2019	In Committee 01/22/2019	Increase the documentary stamp tax <i>In 76-901, this bill would impose a tax on the grantor executing the deed as defined in section 76-203 upon the transfer of a beneficial interest in or legal title to real estate at the rate of \$3.25 (amended up from two dollars and twenty-five cents) for each one thousand dollars value or fraction thereof. And the one dollar of such amount shall be credited to the Property Tax Credit Cash Fund.</i>
LB398	DeBoer	Support	Education 02/19/2019	In Committee 01/22/2019	Change learning community levy and diversity plan requirements <i>LB398 proposes to remove a limitation on the use of a levy, change a reporting deadline, and provisions relating to diversity plans. Original sections proposed to be repealed</i>
LB410	Kolowski	Monitor	Revenue 03/14/2019	In Committee 01/23/2019	Exempt certain sales of clothing and footwear from sales and use taxes <i>Under LB410, sales and use taxes shall not be imposed on the gross receipts from the sale, use, or other consumption in this state of the following items of tangible personal property, if sold between 12:01 a.m. on the first Friday of August and 11:59 p.m. the following Saturday: clothing items with a sales price of \$100 or less per item AND footwear with a sales price of \$150 or less per item.</i>
LB415	Friesen		Government, Military and Veterans Affairs 02/13/2019	In Committee 01/23/2019	Repeal recall provisions for political subdivisions <i>LB415 proposes political subdivision ballot questions shall no longer include recalls.</i>
LB416	Friesen	Monitor	Education 03/04/2019	In Committee 01/23/2019	Change distribution of funds from the temporary school fund and from fines and licenses <i>On or before February 25 following receipt of the exhibit from the State Treasurer pursuant to 79-1035 subsection (1), the Commissioner of Education shall make the apportionment of the temporary school fund to each school district as follows: From the whole amount, less the amount of income from solar and wind agreements on school lands, there shall be paid to those districts in which there are school or saline lands, which lands are used for a public purpose, an amount in lieu of tax money that would be raised if such lands were taxable, to be fixed in the manner prescribed in section 79-1036; and the remainder shall be apportioned to school districts proportionally based on the average daily membership for each school district for the most recently available complete data year as defined in section 79-1003. The calculation of apportionment for each school fiscal year shall include any correction to the prior school fiscal year's apportionment. Also, section 79-1037, Reissue Revised Statutes of Nebraska, would be amended under this bill to read:</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<i>(1) Each county treasurer shall add (a) all money received by the county treasurer of his or her county on account of fines and licenses, (b) the proceeds from the sale of schoolhouses, sites, or other property of a school district, and (c) all unexpended balances of proceeds of taxes levied by a district when the district has been taken by the United States for any defense, flood control, irrigation, or war project. (2) The sum total referred to in subsection (1) of this section shall be distributed to the school districts of the county proportionally based on the average daily membership for each such school district for the most recently available complete data year as defined in section 79-1003.</i>
LB420	Bolz	Monitor	Revenue 02/21/2019	In Committee 01/23/2019	Adopt the Property Tax Circuit Breaker Act <i>The purpose of the Property Tax Circuit Breaker Act is to provide tax relief through a refundable income tax credit for taxpayers with limited income available to pay property taxes. A qualifying residential (or agricultural) taxpayer may apply to the Department of Revenue for a refundable income tax credit under the Property Tax Circuit Breaker Act from January 1 to April 15 of each year beginning in 2020. The application shall be made on a form developed by the department. Qualifying residential taxpayer means an individual who owns or rents his or her principal residence in the State of Nebraska and who has federal adjusted gross income of less than one hundred thousand dollars for a married filing jointly taxpayer or fifty thousand dollars for any other taxpayer. Qualifying agricultural taxpayer means an individual who owns agricultural land and horticultural land that is located in this state and that has been used as part of a farming operation which has federal adjusted gross income of less than three hundred fifty thousand dollars in the most recently completed taxable year. The department may certify tax credits under this section of up to one hundred seven million six hundred thousand dollars for each taxable year. If the total amount of tax credits calculated under subsection (2) of this section for all applications received in any year exceeds one hundred seven million six hundred thousand dollars, the department shall certify tax credits in proportionate percentages based upon the ratio of the amount of tax credits requested in each application to the total amount of tax credits requested in all applications so that the limitation in this subsection is not exceeded</i>
LB423	Howard		Health and Human Services 02/21/2019	In Committee 01/23/2019	Change and eliminate provisions relating to school-based health centers under the Medical Assistance Act <i>Through redefinition this bill changes and eliminates provisions relating to school-based health centers under the Medical Assistance Act. Specifically, to qualify as a 'school-based health center' the center no longer needs to provide school-based health services onsite during school hours to children and adolescents by health care professionals in accordance with state and local laws, rules, and regulations, established standards, and community practice. Nor does the center have to avoid performing abortion services or refer or counsel for abortion services and does not dispense, prescribe, or counsel for contraceptive drugs or devices. Nor does the center have to avoid servicing as a child's or adolescent's medical or dental home but augment and support services provided by the medical or dental home. A specific definition of school-based health services will be repealed. Original section 68-907, Reissue Revised Statutes of Nebraska, would be repealed. Section 68-968, Reissue Revised Statutes of Nebraska, would be outright repealed.</i>
LB431	Groene	Monitor	Education 03/12/2019	In Committee 01/23/2019	Change school finance base limitation and local effort rate provisions <i>LB431 Amended into LB675 by ComAM1308 LB431 mandates, along with minor related changes, that for school fiscal year 2019-20: (a) For state aid certified pursuant to section 79-1022, the local effort rate shall be the maximum levy, for the school fiscal year for which aid is being certified, authorized pursuant to subdivision (2)(a) of section 77-3442 less XX cents (still yet undetermined); (b) for the final calculation of state aid pursuant to section 79-1065, the local effort rate shall be the rate which, when multiplied by the total adjusted valuation of all taxable property in local systems receiving equalization aid pursuant to the Tax Equity and Educational Opportunities Support Act, will produce the amount needed to support the total formula need of such local systems when added to state aid appropriated by the Legislature and other actual receipts of local systems described in section 79-1018.01; and (c) the local effort rate yield for such school fiscal years shall be determined by multiplying each local system's total adjusted valuation by the local effort rate.</i>
LB444	McDonnell		Revenue 02/21/2019	In Committee 01/23/2019	Provide a homestead exemption for certain dwelling complexes <i>lb444 amended into lb470 by comAM896</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<i>Section 77-3502 would under this bill now include an additional meaning for "Homestead", specifically: a dwelling complex and any related amenities located on a United States Department of Defense military installation in this state if (a) the owner of record of the land upon which such installation is situated is the United States Government or any instrumentality thereof, (b) such complex and amenities are developed pursuant to a federal military housing privatization initiative, and (c) such complex and amenities are provided primarily for use by military personnel of the United States and, as applicable, their families.</i>
LB456	Lathrop	Monitor	Revenue 03/14/2019	In Committee 01/23/2019	Provide a sales and use tax exemption for certain machinery and equipment used to produce electricity <i>Manufacturing machinery and equipment means any machinery or equipment purchased, leased, or rented by a person engaged in the business of manufacturing for use in manufacturing, including, but not limited to: Machinery or equipment for use in the production of electricity by using one or more sources of renewable energy to produce electricity for sale, including machinery or equipment used to store such electricity. For purposes of this subdivision, source of renewable energy includes, but is not limited to, wind, solar, geothermal, hydroelectric, biomass, and transmutation of elements.</i>
LB458	Lathrop		Judiciary 03/15/2019	In Committee 01/23/2019	Change provisions relating to child abuse or neglect
LB459		Monitor	Health and Human Services 02/08/2019	In Committee 01/23/2019	Change criminal background check provisions under the Child Care Licensing Act <i>LB459 amended into 460 by ComAM1211</i> <i>LB 459 authorizes the Department of Health and Human Services to require FBI fingerprint background checks for all licensed family child care home II providers, child care centers, and school-age only centers.</i>
LB466	Howard		Executive Board 02/14/2019	In Committee 01/23/2019	Adopt the Redistricting Act <i>The purpose of the Redistricting Act is to establish procedures to divide the State of Nebraska into districts by designating boundary lines based on population for the representatives from the State of Nebraska to the United States House of Representatives, the judges of the Supreme Court, and the members to be elected to the Legislature, the Board of Regents of the University of Nebraska, the Public Service Commission, and the State Board of Education. The districts shall be established by maps incorporated by reference into legislation enacted by the Legislature.</i> <i>If the Legislature fails to enact legislation to provide for district boundaries for any entity listed in section 3 of this act prior to adjournment of the legislative session, the Governor shall call a special session within thirty days after the adjournment sine die of such legislative session and the director and the committee shall begin with a new initial version of the map during the special session and otherwise comply with the Redistricting Act.</i> <i>For purposes of the Redistricting Act: 1) Committee means the Redistricting Committee of the Legislature; 2) Director means the Director of Research of the office of Legislative Research or his or her designee. The maps to be established under the Redistricting Act shall be drawn using state-issued computer software and politically neutral criteria, including: Equal population; No political affiliation; No previous voting data; Only data and demographic information from the United States Bureau of the Census; Deference to county and municipal boundary lines when appropriate; and Contiguous districts.</i> <i>The director shall deliver initial versions of the maps to be established under the Redistricting Act to the Legislature to be placed on General File no later than fifteen calendar days after the director receives the federal decennial census data from the United States Bureau of the Census in the year after the census. The legislative bills incorporating the initial version of the maps shall not be placed on the agenda for General File consideration until after the committee delivers its report under this act.</i> <i>No changes other than corrective amendments shall be allowed to the initial version of the maps to be established under the Redistricting Act or the legislative bills incorporating the maps. If one or more of the legislative bills incorporating the initial version of the maps fail to pass on Final Reading or are vetoed by the Governor, the director shall prepare a second version of the map for each such legislative bill as provided in this act.</i>
LB467	Vargas		Executive Board 02/14/2019	In Committee 01/23/2019	Prohibit consideration of certain factors in redistricting <i>In drawing boundaries for legislative districts, no consideration shall be given to the political affiliation of registered voters, demographic information other than population figures, or the results of previous elections, except as may be required by federal law and the Constitution of the United States.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB473	Dorn		Revenue 02/28/2019	In Committee 01/23/2019	Change revenue and taxation provisions relating to judgments against public corporations and political subdivisions, authorize certain loans, and provide powers and duties to the State Treasurer <i>If constitutional or statutory provisions prevent any public corporation or political subdivision from budgeting sufficient funds to pay any judgment in its entirety, the governing body of the public corporation or political subdivision shall pay that portion that can be paid under the Constitution of Nebraska and laws of this state and then shall make application to the State Treasurer for the loan of sufficient funds to pay the judgment in full.</i> <i>When application is made for such a loan, the State Treasurer shall make such investigation as he or she deems necessary to determine the validity of the judgment and the inability of the public corporation or political subdivision to make full payment on the judgment, and the period of time during which the public corporation or political subdivision will be able to repay the loan. After determining that such loan will be proper, the State Treasurer shall make the loan from funds available for investment in the state treasury, which loan shall carry an interest rate of one-half of one percent per annum. The State Treasurer shall determine the schedule for repayment, and the governing body of the public corporation or political subdivision shall annually budget and levy a sufficient amount to meet the schedule until the loan, with interest, has been repaid in full.</i>
LB477	Vargas		Revenue 02/13/2019	Select File 01/23/2020	Provide an income tax exemption for Segal AmeriCorps Education Awards <i>Specifically, the text states, For taxable years beginning or deemed to begin on or after January 1, 2020, under the Internal Revenue Code of 1986, as amended, federal adjusted gross income shall be reduced by the amount received as a Segal AmeriCorps Education Award, to the extent such amount is included in federal adjusted gross income.</i>
LB482	Erdman		Revenue 02/27/2019	In Committee 01/24/2019	Provide for an adjustment to the assessed value of destroyed real property <i>For purposes of Chapter 77 and any statutes dealing with taxation, unless the context otherwise requires, "destroyed real property" means real property that is destroyed by fire or other natural disaster after January 1 and before October 1 of any year.</i> <i>It shall be the duty of the county assessor to report to the county board of equalization all real property in his or her county that becomes destroyed real property during any year.</i> <i>If the county board of equalization receives a report of destroyed real property pursuant to the above, the county board of equalization shall adjust the assessed value of the destroyed real property to an amount as the bill describes.</i>
LB483	Erdman		Revenue 02/21/2019	General File 03/20/2019	Change the valuation of agricultural land and horticultural land <i>'Agricultural land and horticultural land' means a parcel of land, excluding land associated with a building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.</i> <i>Agricultural land and horticultural land shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its agricultural productivity value.</i> <i>For tax year 2020 and each tax year thereafter, the agricultural productivity value of agricultural land and horticultural land shall be determined based upon the land's capitalized net earning capacity (as prescribed).</i>
LB484	Lowe		Judiciary 03/15/2019	In Committee 01/24/2019	Change provisions relating to assault on certain employees and officers <i>This bill is cleaning up sections related to assault on a public safety officer (including, peace officers, probation officers, firefighters, out-of-hospital emergency care providers, employees of DHHS working at a youth rehabilitation and treatment center or at a regional center, employees of the DHHS if the person committing the offense is committed as a dangerous sex offender under the Sex Offender Commitment Act.</i> <i>It outlines penalties, mental states necessary for violations, and defines terms (such as, public safety officer or health care professional in the first, second, or third degree).</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB488	Howard		Education 03/25/2019	In Committee 01/24/2019	Adopt school district requirements for mental health education and change school district requirements for drug awareness and prevention <i>Beginning with school year 2020-21, each school district shall incorporate age-appropriate mental health education into the school program. Mental health education shall include, but not be limited to, defining mental health, recognizing mental health warning signs, identifying characteristics of mental wellness, and utilizing resources for assistance with mental health issues.</i> <i>Such education shall include:</i> <i>(1) Strategies to prevent illegal use of alcohol, tobacco, and other</i> <i>(2) Strategies to reduce or eliminate the incidence and prevalence of student alcohol, tobacco, and drug abuse;</i> <i>(3) Strategies to reduce the factors that place students at risk of abusing alcohol, tobacco, and other drugs;</i> <i>(4) The development of school environments and alternative activities that are alcohol, tobacco, and drug-free; AND</i> <i>(5) At least sixty minutes of instruction for each student on the dangers of opioid use, the addictive characteristics of opioids, and safer alternatives to treat pain.</i>
LB493	Wayne		Revenue 02/28/2019	In Committee 01/24/2019	Change provisions relating to property tax exemptions under the Nebraska Housing Agency Act <i>This bill repeals the requirement that real property tax exemptions under the Nebraska Housing Agency Act be for properties "wholly owned" controlled affiliates of a housing agency.</i>
LB495	Wayne		Education 02/11/2019	In Committee 01/24/2019	Provide for collection of data on student disciplinary actions <i>The State Board of Education shall implement a statewide system for collecting data on school disciplinary measures and law enforcement referrals.</i> <i>School districts shall provide the state board with individual student data in order to implement the statewide system. Data shall be collected in such a manner that it may be disaggregated by race or ethnicity, gender, grade level, and whether the student has an identified learning or behavioral disability.</i>
LB497	Friesen		Revenue 02/14/2019	In Committee 01/24/2019	Adopt the School District Property Tax Authority Act and change revenue and taxation provisions <i>LB497 would adopt the School District Property Tax Authority Act, increase alcohol taxes from \$.31 per gallon for beer to \$1.38, change the valuation of agricultural land and horticultural land for school district taxation purposes, terminate the exemptions provided under the Personal Property Tax Relief Act and certain sales tax exemptions, increase the cigarette tax, impose sales and use taxes on certain services, transfer certain revenue to the Cash Reserve Fund, change the levy limit for school districts, and change the Tax Equity and Educational Opportunities Support Act</i>
LB499	Morfeld		Health and Human Services 03/27/2019	In Committee 01/24/2019	Provide requirements for services by psychologists <i>A psychologist and any supervisee shall conduct their professional activities in conformity with the code of conduct.</i> <i>Code of conduct means a version of the American Psychological Association Ethical Principles of Psychologists and Code of Conduct as adopted by the board.</i> <i>A psychologist shall not accept a professional role that is outside the psychologist's scope of competence.</i> <i>A psychologist shall not accept a professional role when the psychologist has a conflict of interest that could adversely affect the provision of such services. A psychologist shall decline to provide services in a manner consistent with the code of conduct.</i> <i>When a psychologist is unable to provide a professional service with an established patient, the psychologist shall make a professional referral, taking into consideration the patient's condition, needs, abilities, and circumstances, in a manner that protects the safety of the patient and the public.</i> <i>Original sections 38-3105 and 38-3129, Reissue Revised Statutes of Nebraska, are repealed.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB502	Hunt		Judiciary 03/28/2019	In Committee 01/24/2019	Adopt the Limited Immigration Inquiry Act <i>The purpose of the Limited Immigration Inquiry Act is to promote the health and safety of all residents of Nebraska by encouraging immigrants to cooperate with the government, especially in reporting violations of the law.</i> <i>Unless required by court order or federal law or required or permitted by state law, no peace officer or government employee or official shall inquire into the immigration status of any person who interacts with such peace officer, employee, or official or with a government agency or law enforcement agency or ask for such person's social security number or other information that would disclose such person's immigration status.</i> <i>Each law enforcement agency and each government agency to which residents regularly walk in to report violations of the law or to complain about government operations shall post prominent signs describing the policy under the Limited Immigration Inquiry Act of not asking about residents' immigration status.</i> <i>Nothing in the Limited Immigration Inquiry Act is intended to prevent peace officers or government employees or officials from knowing a person's immigration status or viewing a document that might provide evidence of a person's immigration status, so long as the person has volunteered the information or document to the peace officer, employee, or official.</i> <i>Unless required by court order or federal law or required or permitted by state law, if a peace officer or government employee or official learns of a person's immigration status, the peace officer, employee, or official shall keep such status confidential and not disclose it to third parties, including other peace officers, law enforcement agencies, government employees or officials, or government agencies.</i> <i>A peace officer may inquire into a person's immigration status if required by state or federal law.</i> <i>The Nebraska Commission on Law Enforcement and Criminal Justice shall develop training to assist law enforcement agencies and other government agencies in understanding and complying with the Limited Immigration Inquiry Act.</i>
LB506	Briese	Oppose	Revenue 02/27/2019	In Committee 01/24/2019	Adopt the Property Tax Request Limitation Act <i>The act would limit the growth of property tax increases in Nebraska to the greater of 2.5% or the Consumer Price Index increase, with allowances for increases in enrollment of LEP students, poverty students, and all students. The allowable growth of property tax collections would decrease with additional school funding from non-property tax sources, and would be allowed to increase with reductions in school funding from non-property tax sources. Districts may carry forward unused authority, and may increase its collections by an amount tied to district enrollment tiers with a 75% majority of the school board voting to do so. Lastly, a district may exceed all other limitations on property tax request authority provided in this bill with the approval of 60% of voters.</i>
LB507	Briese	Monitor	Revenue 03/01/2019	In Committee 01/24/2019	Impose sales tax on certain services and eliminate sales tax exemptions <i>The bill eliminates a series of sales tax exemptions including: Laundromats, telefloral deliveries, prepaid calling arrangements, school lunches and meals sold by institutions at a flat rate, lease to purchase agreements (for nonprofits, governments, and exempt entities), Nebraska lottery, admissions to school events, fine art purchases by a museum (for services purchased for nonbusiness use), motor vehicle cleaning, maintenance, and repair services; cleaning and repair of clothing; cleaning, maintenance, and repair of other tangible personal property; maintenance, painting, and repair of real property; entertainment admissions; personal care services; lawn care, gardening, and landscaping services; pet-related services; storage and moving services; other personal services; taxi, limousine, and other transportation services; legal services; and accounting services.</i>
LB508	Briese	Monitor	Revenue 03/01/2019	In Committee 01/24/2019	Impose sales and use taxes on certain services, eliminate sales tax exemptions, and use the increased revenue for property tax credits. <i>LB508 eliminates political campaign fundraisers from the consumer goods required to be itemized in the departments review/report of the major tax exemptions for which state general funds are used to reduce the impact of revenue lost due to a tax expenditure. (among other changes similar but different than those found in Briese's LB507 above.</i>
LB513	Briese	Oppose	Education 02/04/2019	In Committee 01/24/2019	Change requirements for the issuance of certain school district bonds <i>LB 513 would require that, in school districts whose total valuation of appraised land is made up of 75% or more agricultural and horticultural land, 60% of those voting on educational bonds will be required to approve the measure in order for it to pass.</i>
LB515	Vargas		Education 02/11/2019	General File 05/21/2019	Change provisions relating to the Student Discipline Act <i>Under LB515, "mandatory reassignment" would mean the involuntary transfer of a student to another school.</i> <i>After a suspension of a student, the principal shall send a written statement to the student and his or her parent or guardian describing the student's conduct, misconduct, or violation of the rule or standard and the reasons for the action taken (this needs to be done within twenty-four hours or such additional time as is reasonably necessary, not to exceed an additional forty-eight hours, following such suspension.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
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Suspended student shall have the opportunity to complete classwork and homework. Further, at the conclusion of an expulsion, a school district shall reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of his or her expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student is grounds for long-term suspension, expulsion, or mandatory reassignment. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision. Personal injury shall be considered caused by accident when the damage or consequences of the act that caused the injury were unintentional, unforeseen, or unexpected.

If a principal makes a decision to discipline a student by long-term suspension, expulsion, or mandatory reassignment, the decision as to the recommended discipline shall be made within two school days after learning of the alleged student misconduct and initiating proceedings under the Student Discipline Act.

The bill takes further efforts to ensure students have access to classwork and homework, including, in certain scenarios, examinations administered during relevant times.

LB521	McDonnell	Monitor	Transportation and Telecommunications 03/05/2019	In Committee 01/24/2019	Change and eliminate provisions relating to automated vehicles
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LB521 defines "driverless-capable vehicle" to mean a motor vehicle equipped with an automated driving system capable of performing all aspects of the dynamic driving task within its operational design domain, if any, including achieving a minimal risk condition, without any intervention or supervision by a conventional human driver, so long as a conventional human driver is physically present in the vehicle and able to take control of the vehicle.

An on-demand driverless-capable vehicle network would, under LB521, no longer be for transporting goods, only persons. And must have a person physically present when operating on public roads of this state.

Other changes are made relating to school crossings and driverless vehicles, as well as to the state or a political subdivisions capacity to impose requirements specific to the operation of automated-driving-system-equipped vehicles, automated driving systems, or on-demand driverless-capable vehicle networks and their related taxes.

LB527	Bolz	Monitor	Business and Labor 02/04/2019	General File 05/13/2019	Adopt the Customized Job Training Act
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The Customized Job Training Act shall be administered by the Department of Economic Development to provide funds in the form of grants to employers for reimbursement of job training expenses as set forth in the act.

The Customized Job Training Cash Fund is created. Funds in the Customized Job Training Cash Fund shall be used for (1) general administrative costs of awarding job training reimbursement grants under the Customized Job Training Act and (2) job training reimbursement grants. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Employers applying for job training reimbursement grants under the Customized Job Training Act shall apply to the Department of Economic Development. The department shall provide job training reimbursement grants for job training programs for jobs that are net new jobs. The job training reimbursement grants shall be in proportion to the committed number of net new jobs created. The amount of each grant and number of grants awarded shall be determined by the department based upon available funding.

The department shall create a job training reimbursement grant application, have authority to approve applications, and authorize the total amount of job training reimbursement grants expected to be awarded as a result of the training if the Director of Economic Development is satisfied that the plan in the application defines training that meets the eligibility requirements.

The department shall submit an annual report electronically to the Appropriations Committee of the Legislature that includes the total number of job training reimbursement grants awarded, the total dollar amount of job training reimbursement grants awarded and to whom, the total expenditures made in administering the Customized Job Training Act, the number of individuals trained, the average wage of net new jobs, and a summary of the training provided.

In order for an employer to apply for a job training reimbursement grant under the Customized Job Training Act:

A) The jobs being trained for must be net new jobs; AND

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p><i>B) The jobs being trained for must meet or exceed the Nebraska average annual wage.</i></p> <p><i>Trainings must comply with the outlined criteria. And an employer receiving a grant shall provide to the Department of Economic Development certain specific documentation as prescribed in the bill.</i></p> <p><i>And 48-622.01 would be amended to read, in pertinent part, as it relates to the State Unemployment Insurance Trust Fund, that all state unemployment insurance tax collected under sections 48-648 to 48-661, less refunds, shall be paid into the fund, except that the first 0.06% collected shall be deposited in the Customized Job Training Cash Fund.</i></p>
LB529	Groene		Revenue 02/28/2019	In Committee 01/24/2019	Change provisions relating to a property tax exemption for hospitals
					<p><i>For property tax exemption purposes under 77-202: Property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization, and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.</i></p> <p><i>For tax year 2020 and each tax year thereafter, in order for property of a hospital to qualify for exemption under the above rule, the hospital must permit licensed medical practitioners in the community to use the hospital's facilities regardless of whether the practitioner is employed by the hospital, except that a hospital may prohibit a practitioner from using its facilities if good cause is shown. If a hospital meets such requirement, the property of such hospital shall be exempt in proportion to the percentage of the hospital's services that are provided gratuitously. A hospital shall establish such percentage by providing documentation to the applicable county assessor showing the hospital's gross revenue for the most recently completed fiscal year and an estimate of the value of the services that the hospital provided gratuitously during such year.</i></p>
LB530	Groene	Monitor	Revenue 02/21/2019	In Committee 01/24/2019	Change the valuation of agricultural land and horticultural land for property tax purposes
					<p><i>Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at 65% of its actual value. (Amended down from seventy-five percent.)</i></p> <p><i>Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at 65% of its special valuation value as defined in section 77-1343. (Amended down from seventy-five percent.)</i></p> <p><i>Pursuant to section 77-5022, the commission shall have the power to increase or decrease the value of a class or subclass of real property in any county or taxing authority or of real property valued by the state so that all classes or subclasses of real property in all counties fall within an acceptable range. An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment.</i></p> <p><i>Acceptable ranges are:</i> <i>For agricultural land and horticultural land as defined in section 77-1359, fifty-nine to sixty-five percent of actual value,</i> <i>For lands receiving special valuation, fifty-nine to sixty-five percent of special valuation as defined in section 77-1343, and</i> <i>For all other real property, ninety-two to one hundred percent of actual value.</i></p> <p><i>This bill would change for purposes of 79-1016 what state aid value means, specifically:</i> <i>For real property other than agricultural and horticultural land, ninety-six percent of actual value. (Unchanged.)</i> <i>For agricultural and horticultural land, sixty-two percent of actual value as provided in sections 77-1359 to 77-1363. (Amended down from seventy-two percent.)</i> <i>For agricultural and horticultural land that receives special valuation pursuant to section 77-1344, sixty-two percent of special valuation as defined in section 77-1343. (Amended down from seventy-two percent.)</i></p>
LB537	Lathrop	Support	Education 03/18/2019	In Committee 01/24/2019	Change provisions relating to actions with regard to the performance or conduct of a certificated school district employee
					<p><i>LB537 would change 79-826 so that the superintendent or the superintendent's designee may take action with regard to a certificated employee's performance or conduct which is deemed reasonably necessary to assist the certificated employee and further school purposes, including: (1) Counseling; (2) oral reprimand; (3) written reprimand; and (4) performance improvement plan or other form of administrative directive to address alleged performance deficiencies; and (5) suspension without pay for not to exceed thirty working days.</i></p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<i>Appeals to the superintendent's action made to the school board, within seven calendar days of the superintendent's action, are timely appeals.</i>
LB563	Bolz		Education 02/05/2019	In Committee 01/24/2019	Adopt the Access College Early Tech Promise Program Act <i>Except for duties assigned to the Nebraska Community College Student Performance and Occupational Education Grant Committee as provided, the program shall be administered by the Coordinating Commission for Postsecondary Education.</i> <i>For each biennium, the committee shall establish criteria to determine what constitutes an in-demand occupation that is a high priority for the state for purposes of the Access College Early Tech Promise Program. After establishing such criteria, the committee shall designate each in-demand occupation that meets the criteria as an eligible occupation for such biennium.</i> <i>An award for an academic year shall not exceed the sum of tuition and fees plus one thousand five hundred dollars for educational expenses minus any Federal Pell Grant granted to the eligible student for such academic year. No award for an academic year shall be less than one thousand five hundred dollars. No eligible student shall be granted awards for more than two academic years pursuant to this section. The commission shall forward such amount directly to the eligible institution as payment of the tuition and mandatory fees remaining after any Federal Pell Grant for such eligible student and for distribution to such eligible student for educational expenses. Except as otherwise provided in this subsection, the commission may distribute awards pro rata on a term-by-term basis.</i> <i>The commission shall prepare an annual report on awards granted.</i>
LB565	Bolz		Nebraska Retirement Systems 02/12/2019	In Committee 01/24/2019	State legislative intent relating to a designated beneficiary determination under certain retirement systems <i>LB565 amended into LB34 by ComAM591</i> <i>LB565 proposes the following statement of intent be added to the County Employees Retirement Act:</i> <i>It is the intent of the Legislature that if a member of the retirement system is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit shall be paid to the member's estate.</i> <i>LB565 further proposes the following statement of intent be added to the School Employees Retirement Act:</i> <i>It is the intent of the Legislature that if a member of any retirement system established under the Class V School Employees Retirement Act is married at the time of his or her death and there is no designated beneficiary on file with the board of trustees, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board of trustees, then the benefit shall be paid to the member's estate.</i> <i>LB565 also proposes the following statement of intent be added to the State Employees Retirement Act:</i> <i>It is the intent of the Legislature that if a member of the retirement system is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit shall be paid to the member's estate.</i> <i>LB565 creates an additional duty of the Public Employees Retirement Board for the administration of the retirement systems provided for in the County Employees Retirement Act, the Judges Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, and the State Employees Retirement Act, specifically:</i> <i>To adopt and promulgate rules and regulations consistent with the intent of the Legislature that if a member of the deferred compensation plan is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit shall be paid to the member's estate.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB568	Morfeld	Support	Education 03/18/2019	In Committee 01/24/2019	Provide for mental health first aid training for school districts and change provisions relating to the use of lottery funds <i>LB568 mandates the State Department of Education shall establish a mental health first aid training program for teachers and other personnel employed by a school district or an educational service unit participating in a grant under subdivision (1)(a) of section 79-1054.</i> <i>The mental health first aid training is to be delivered by trainers who are properly certified by a national organization for behavioral health to provide training meeting the requirements of this section. The program shall also provide an opportunity for teachers and other designated personnel to complete the training necessary to become certified by a national organization for behavioral health to provide mental health first aid training to other teachers and designated personnel.</i> <i>Mental health first aid training shall include training on:</i> <i>The skills, resources, and knowledge necessary to assist students in crisis to connect with appropriate local mental health care services,</i> <i>Mental health resources, including the location of local community mental health centers, AND</i> <i>Action plans and protocols for referral to such resources. (And more.)</i>
LB581	Albrecht		Government, Military and Veterans Affairs 03/20/2019	In Committee 01/24/2019	Require the use of generally accepted accounting principles in preparing budgets under the Nebraska Budget Act <i>Each governing body shall annually or biennially, as the case may be, prepare a proposed budget statement on forms prescribed and furnished by the auditor. The proposed budget statement shall be made in accordance with generally accepted accounting principles using the accrual basis, except that such requirement shall not apply to any political subdivision that has been granted a waiver of audit requirements pursuant to subdivision (4)(b) of section 84-304</i>
LB588	Stinner		Education 03/26/2019	In Committee 01/24/2019	Change the local effort rate pursuant to the Tax Equity and Educational Opportunities Support Act <i>For school fiscal year 2019-20: (a) For state aid certified pursuant to section 79-1022, the local effort rate shall be the maximum levy, for the school fiscal year for which aid is being certified, authorized pursuant to subdivision (2)(a) of section 77-3442 less three cents; (b) for the final calculation of state aid pursuant to section 79-1065, the local effort rate shall be the rate which, when multiplied by the total adjusted valuation of all taxable property in local systems receiving equalization aid pursuant to the Tax Equity and Educational Opportunities Support Act, will produce the amount needed to support the total formula need of such local systems when added to state aid appropriated by the Legislature and other actual receipts of local systems described in section 79-1018.01; and (c) the local effort rate yield for such school fiscal years shall be determined by multiplying each local system's total adjusted valuation by the local effort rate.</i>
LB589	Chambers	Oppose	Judiciary 02/14/2019	In Committee 01/25/2019	Prohibit peace officers from serving as school resource officers <i>Except as provided, no peace officer shall serve or work as a school resource officer, whether or not such officer is on duty as an employee of a law enforcement agency at the time of such service or work. The provisions do not apply to a peace officer who is responding to a specific request for assistance from a student, school employee, or member of the public regarding a safety threat or a criminal act, or who is providing security for an extracurricular event or activity.</i> <i>Law enforcement agency would mean an agency or department of this state or of any political subdivision of this state that is responsible for the prevention and detection of crime, the enforcement of the penal, traffic, or highway laws of this state or any political subdivision of this state, and the enforcement of arrest warrants. Law enforcement agency includes a police department, an office of a town marshal, an office of a county sheriff, the Nebraska State Patrol, and any department to which a deputy state sheriff is assigned as provided in section 84-106; Peace officer would mean any officer or employee of a law enforcement agency authorized by law to make arrests.</i>
LB614	Crawford	Support	Revenue 03/01/2019	In Committee 01/25/2019	Change revenue and taxation provisions <i>Increases the alcohol tax to \$8.02 per gallon on alcohol and spirits manufactured and sold by such manufacturer or shipped for sale in this state by such wholesaler in the course of such business up from \$3.95.</i> <i>For each person who owns property required to be reported to the county assessor under section 77-1201, there shall be allowed, for tax years prior to tax year 2020, an exemption amount as provided in the Personal Property Tax Relief Act. For each person who owns property required to be valued by the state as provided in section 77-601, 77-682, 77-801, or 77-1248, there shall be allowed, for tax years prior to tax year 2020, a compensating exemption factor as provided in the Personal Property Tax Relief Act.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<i>Several other revenue and tax provisions are proposed, such as: an increase the cigarette tax, an increased imposition of sales and use taxes on candy, soft drinks, and bottled water; an increase the earned income tax credit; to change provisions relating to certain extraordinary dividends and capital gains, certain small business corporation and limited liability company income, and itemized deductions; to provide for supplemental state aid; a property tax relief allowance, increased allocated income tax funds under the Tax Equity and Educational Opportunities Support Act; an increase in reimbursement for special education.</i>
LB615	Hilgers		Revenue 02/20/2019	In Committee 01/25/2019	Reduce income tax rates and provide for certain transfers from the Cash Reserve Fund
					<i>Beginning in November 2019 and each November thereafter until the top corporate and individual income tax rates are set at five and ninety-nine hundredths percent, the Tax Rate Review Committee shall examine the expected rate of growth in net General Fund receipts from the current fiscal year to the upcoming fiscal year, as determined by the Nebraska Economic Forecasting Advisory Board, and shall determine the balance of the Cash Reserve Fund.</i>
					<i>If the expected rate of growth in net General Fund receipts is at least three and one-half percent for the upcoming fiscal year and the balance of the Cash Reserve Fund is at least five hundred million dollars, the Tax Rate Review Committee shall: (a) Certify such rate of growth and balance to the Tax Commissioner. Upon receipt of each such certification, the Tax Commissioner shall reduce the top corporate income tax rate in accordance with subdivision (1)(c) of section 77-2734.02 and shall reduce the top individual income tax rate in accordance with subsection (3) of section 77-2715.03; and (b) Certify such rate of growth and balance to the State Treasurer. Upon receipt of each such certification, the State Treasurer shall make the transfer prescribed in subsection (13) of section 84-612.</i>
					<i>Each time the State Treasurer receives certification from the Tax Rate Review Committee pursuant to subsection (3) of section 77-2715.01, he or she shall transfer seventy-five million dollars from the Cash Reserve Fund to the Property Tax Credit Cash Fund on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.</i>
LB620	Kolowski		Transportation and Telecommunications 03/04/2019	In Committee 01/25/2019	Provide for enforcement of handheld wireless communication devices as a primary action
					<i>LB 620 changes the violation of texting while driving from a secondary offense to a primary offense.</i>
LB627	Pansing Brooks		Judiciary 02/07/2019	General File 02/19/2019	Prohibit discrimination based upon sexual orientation and gender identity
					<i>LB627 prohibits employment discrimination based on sexual orientation and gender identity. Under LB627 it would be an unlawful employment practice for an employer, an employment agency, or a labor organization to discriminate against an individual on the basis of sexual orientation or gender identity. The Act applies to employers having 15 or more employees, employers with state contracts regardless of the number of employees, the State of Nebraska, governmental agencies and political subdivisions. Current law prohibits employment discrimination based on race, color, religion, sex, disability, marital statute or national origin.</i>
LB634	Hilkemann		Transportation and Telecommunications 03/04/2019	In Committee 01/25/2019	Require three-point safety belt systems for school vehicles as prescribed
					<i>Except as provided in subsection (2) of this section, any vehicle, regardless of the manufacturer's rated seating capacity, used by or on behalf of a school district or educational service unit for the transportation of students shall be equipped with three-point safety belt systems as defined in section 60-6,265 sufficient to allow each passenger, including the operator, to use a separate three- point safety belt system.</i>
					<i>A vehicle shall be exempt from the requirements above if: (a) Such vehicle was purchased prior to the effective date of this act by the school district or educational service unit using the vehicle for the transportation of students; (b) Such vehicle is used by or on behalf of a school district or an educational service unit for the transportation of students pursuant to a contract entered into prior to the effective date of this act and such contract is not modified on or after the effective date of this act; or (c) Prior to the purchase of or contract for the use of such vehicle, a determination is agreed upon by a majority vote in an open public session of the school board or the board of the educational service unit that there is not capacity in the school district or educational service unit budget for such budget year to accommodate the additional cost to purchase or contract for the use of a vehicle or vehicles meeting the requirements of subsection (1) of this section. (3) Nothing in this section shall be construed to change any existing liability or to create any new liability for a school district or educational service unit with respect to any personal injury to a passenger in a vehicle used by or on behalf of a school district or educational service unit for the transportation of students.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB636	Stinner	Monitor	Executive Board 02/28/2019	In Committee 01/25/2019	Create the Financial Condition of Counties and Municipalities Task Force <i>The task force shall: (a) Consider whether it is advisable to create a system to effectively detect, monitor, and prevent financial distress in counties and municipalities; (b) Consider whether it is advisable to provide a rating criterion to evaluate the financial health of counties and municipalities; and (c) Provide recommendations as to the state's role in alleviating any such financial distress. The task force shall report electronically to the Executive Board of the Legislative Council no later than December 1, 2019. It is the intent of the Legislature to appropriate fifty thousand dollars to carry out this section.</i>
LB639	Stinner	Monitor	Education 02/05/2019	Introduced 01/23/2019	Adopt the H3 Careers Scholarship Act <i>H3 career means a High demand, High wage, and High skill occupation as designated by the department for purposes of the H3 Careers Scholarship Act. The act has specific requirements for eligibility for postsecondary educational institutions (in Nebraska) and for eligible students (undergraduates). It is the intent of the Legislature to appropriate ten million dollars for fiscal year 2019-20, twenty million dollars for fiscal year 2020-21, and thirty million dollars for fiscal year 2021-22 and each fiscal year thereafter to the department for awards made pursuant to the H3 Careers Scholarship Act.</i>
LB640	Howard	Monitor	Education 03/18/2019	In Committee 01/25/2019	Include study relative to the Holocaust and other genocides in provisions relating to multicultural education <i>For purposes of sections 79-719 to 79-723 relating to school curriculum, multicultural education includes, but is not limited to, studies relative to (a) the culture, history, and contributions of African Americans, Hispanic Americans, Native Americans, and Asian Americans and (b) the Holocaust and other acts of genocide, which may include, but not be limited to, such acts in Armenia, Ukraine, Cambodia, Bosnia, Rwanda, and Sudan. Special emphasis shall be placed on human relations and sensitivity toward all races.</i>
LB644	McDonnell		Business and Labor 02/11/2019	In Committee 01/25/2019	Adopt the Nebraska Workforce Diploma Act <i>For purposes of the Nebraska Workforce Diploma Act, an eligible workforce diploma program provider shall be an accredited or approved, public or private, high school provider. An eligible program provider shall also have at least two years of experience providing adult dropout recovery services, including recruitment, learning plan development, and proactive coaching and mentoring culminating in qualification for a high school diploma. An eligible program participant shall be at least twenty-two years of age and shall have not previously earned a high school diploma or high school equivalency diploma. On or before August 15, 2019, and annually thereafter, the Department of Labor shall request applications from eligible program providers to participate in the workforce diploma program. The Department of Labor shall reimburse each approved program provider participating in the workforce diploma program for the completion of the following milestones for each student: a) \$250 for the completion of five credit hours; b) \$250 for the completion of an employability skills certification program equal to at least ten credit hours; c) \$250 for the attainment of an industry-recognized credential requiring up to fifty hours of training; d) \$500 for the attainment of an industry-recognized credential requiring fifty-one through one hundred hours of training; e) \$750 for the attainment of an industry-recognized credential requiring more than one hundred hours of training; and f) \$1,000 for the attainment of a high school diploma.</i>
LB647	Wayne	Monitor	Education 03/19/2019	In Committee 01/25/2019	Include virtual school students in the state aid to schools formula <i>On or before June 30 the superintendent of each school district shall file with the Commissioner of Education a report described as an end-of-the-school-year annual statistical summary showing (a) the number of children attending school during the year under five years of age, (b) the length of time the school has been taught during the year by a qualified teacher, (c) the length of time taught by each substitute teacher, (d) the number of classes a student is required to enroll in for full-time enrollment in the district at each grade level for the school year, (e) the definition of a class used by the district for the purpose of determining full-time and part-time enrollment at each grade level for the school year, (f) the number of classes completed by each virtual school student for the school year, and (g) such other information as the Commissioner of Education directs. Virtual school student means a student who is a resident of Nebraska enrolled in and attending a virtual school on at least a part-time basis.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p>On or before October 15 of each year, the superintendent of each school district shall file with the commissioner the fall school district membership report, which report shall include the number of children from birth through twenty years of age enrolled in the district on October 1 of a given school year. The report shall also include (i) students by grade level, (ii) school district levies and total assessed valuation for the current fiscal year, (iii) students enrolled in the district as option students, (iv) resident students enrolled in another district as option students, (v) students enrolled in the district as open enrollment students, (vi) resident students enrolled in another district as open enrollment students, (vii) the number of classes a student is required to enroll in for full-time enrollment in the district at each grade level for such school year, (viii) the definition of a class used by the district for the purpose of determining full-time and part-time enrollment at each grade level for such school year, (ix) the number of classes in which each virtual school student is enrolled on October 1 of such school year, and (x) such other information as the Commissioner of Education directs. Tax Equity and Educational Opportunities Support Act, virtual school means any school or educational program that:</p> <ul style="list-style-type: none">a) Is operated by a school district;b) Offers courses for credit;c) Uses predominantly Internet-based methods to deliver instruction;d) Involves instruction that occurs asynchronously with the teacher and student in separate locations;e) Requires the student to make academic progress toward the next grade level or high school graduation;f) Requires the student to demonstrate subject matter competence for each course or subject in which the student is enrolled as part of the virtual school; andg) Requires the student, when age-appropriate, to complete state assessments. <p>Fall membership means, the total membership in kindergarten through grade twelve attributable to the local system as reported on the fall school district membership reports for each district, the total membership in kindergarten through grade twelve attributable to the local system, including the proportionate share of students enrolled in a public school instructional program on less than a full-time basis (which is the number of classes for which such students are enrolled in a public school instructional program in the school district on October 1 divided by the number of classes such students would be required to enroll in for full-time enrollment in the district).</p>
LB648	Wayne	Monitor	Urban Affairs 03/05/2019	Introduced 01/23/2019	Change the Community Development Law
					<p>LB648 proposes to provide requirements, in addition to those found in 18-2109, for certain redevelopment plans such that an authority shall not prepare a redevelopment plan that will divide ad valorem taxes pursuant to section 18-2147 for a period of more than fifteen years unless the governing body of the city in which the redevelopment project area is located has, by resolution adopted after the public hearings required under this section, declared more than fifty percent of the property in such redevelopment project area to be an extremely blighted area in need of redevelopment. Prior to making such declaration, the governing body of the city shall conduct or cause to be conducted a study or an analysis on whether the area is extremely blighted and shall submit the question of whether such area is extremely blighted to the planning commission or board of the city for its review and recommendation.</p> <p>The planning commission or board shall hold a public hearing on the question after giving notice of the hearing as provided in section 18-2115.01. Such notice shall include a map of sufficient size to show the area to be declared extremely blighted or information on where to find such map and shall provide information on where to find copies of the study or analysis conducted pursuant to this subsection. The planning commission or board shall submit its written recommendations to the governing body of the city within thirty days after the public hearing. Upon receipt of the recommendations of the planning commission or board, or if no recommendations are received within thirty days after the public hearing, the governing body shall hold a public hearing on the question of whether the area is extremely blighted after giving notice of the hearing as provided in section 18-2115.01.</p> <p>Such notice shall include a map of sufficient size to show the area to be declared extremely blighted or information on where to find such map and shall provide information on where to find copies of the study or analysis conducted pursuant to subsection (2) of this section. At the public hearing, all interested parties shall be afforded a reasonable opportunity to express their views respecting the proposed declaration. After such hearing, the governing body of the city may make its declaration.</p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB650	Wayne		Education 03/04/2019	In Committee 01/25/2019	Adopt the Teach for Nebraska Program Act and change provisions relating to the Nebraska Education Improvement Fund and the Excellence in Teaching Cash Fund <i>The Teach for Nebraska Summer Program and the Teach for Nebraska Scholarship Program are created. The summer program shall consist of an intense six-week session held during the summer for high school students conducted by the baccalaureate teacher education programs at the University of Nebraska at Kearney and the University of Nebraska at Omaha. The scholarship program shall provide scholarships to graduates of the summer program who go on to major in education at a Nebraska postsecondary educational institution. Eligible scholarship student means a student who: a) Is a graduate of the Teach for Nebraska Summer Program; b) Is enrolled in at least twenty-four semester credit hours, thirty-six quarter credit hours, or nine hundred clock hours per award year at a scholarship institution; c) Has not earned a first baccalaureate or professional degree; d) Is pursuing a degree from a teacher education program approved by the State Department of Education; e) Has applied for federal financial aid through the Free Application for Federal Student Aid for the applicable award year; f) Has successfully completed any prior award years in which such student was enrolled at a scholarship institution; and g) Complies with all other provisions of the Teach for Nebraska Program Act and any rules and regulations related hereto. Eligible summer student means a student who: a) Completed either grade eight or grade eleven at the end of the school year immediately preceding participation in the program; b) Qualified for free lunches or free milk pursuant to the federal Richard B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq., as such act existed on January 1, 2019, for the school year immediately preceding participation in the program; c) Has a cumulative grade-point average of 2.0 or higher on a 4.0 scale; and d) Is enrolled for the upcoming school year in one or more college.</i>
LB656	Wayne		Education 03/26/2019	In Committee 01/25/2019	Adopt the Nebraska Education Formula, terminate the Tax Equity and Educational Opportunities Support Act, and change levy limits and the base limitation for school districts <i>Designed to adopt the Nebraska Education Formula; to change levy limitations for school districts; to change the base limitation rate for school districts; to change procedures to override levy limitations for school districts; to limit the applicability of and terminate the enrollment option program; to limit the applicability of and terminate the Tax Equity and Educational Opportunities Support Act; to harmonize provisions; to provide operative dates; to provide severability; to repeal the original sections; and to outright repeal sections 43-2513, 79-977, 79-1083.01, and 79-2110.01, Reissue Revised Statutes of Nebraska, and sections 79-245, 79-529, 79-1041, 79-1065.02, 79-1073, 79-10,126.01, and 79-10,145, Revised Statutes Cumulative Supplement, 2018.</i>
LB662	Friesen		Education 02/12/2019	In Committee 01/25/2019	Terminate the Tax Equity and Educational Opportunities Support Act <i>The Tax Equity and Educational Opportunities Support Act shall be applicable for state aid calculated and distributed pursuant to the act for school fiscal years through school fiscal year 2021-22. The Tax Equity and Educational Opportunities Support Act shall terminate on July 1, 2022.</i>
LB664	Friesen		Revenue 02/20/2019	In Committee 01/25/2019	Provide for certain income tax deductions <i>For taxable years beginning or deemed to begin on or after January 1, 2020, under the Internal Revenue Code of 1986, as amended, federal adjusted gross income shall be reduced as provided. Numerous deductions are enumerated. 77-2716 There are adjustments to federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be made for interest or dividends. There are provisions relating to taxable items when in an oil industry or possessing property "for further manufacturer". There are construction trade exemptions and qualified production activities, and more.</i>
LB667	Vargas	Monitor	Business and Labor 02/04/2019	Introduced 01/23/2019	Adopt the Youth Opportunities in Learning and Occupations Act <i>Bill identifies the entities that may apply to the Commissioner of Labor for a grant pursuant to the Act as: (1) Employers seeking to secure training for young people for demand occupations in a particular industry; or (2) Nonprofit corporations that do business in Nebraska and provide young people with soft-skills training for career readiness, career counseling to assess occupational skills, interests, and abilities and analyze potential career opportunities, or other programming related career readiness. Requires the Commissioner of Labor, beginning in fiscal year 2019-20, to award grants pursuant to the Act in approximately equal amounts for each congressional district. Not more than half of the funds allocated to each congressional district shall be awarded to employers. Creates the Youth Opportunities in Learning and Occupations Fund (YOLO Fund), which shall be used to administer costs of the program and provide grants. Money in the fund shall not be expended until matching funds equal to at least one hundred percent of the money appropriated by the Legislature have been received by the Commissioner of Labor and remitted for credit to the fund. Any money in the fund not distributed shall be retained by the department and distributed as grants in the next fiscal year. States intent to appropriate twenty million dollars from the General Fund for fiscal year 2019-20 to carry out the provisions of the Act.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB668	Vargas	Support	Education 03/18/2019	In Committee 01/25/2019	Adopt the Alternative Certification for Quality Teachers Act <i>Adopting this act would mean that a certificate to teach in the public schools shall be granted by the State Board of Education to any person in good standing who possesses a valid teaching certificate from another state and who annually completes the requirements to maintain certification pursuant to rules and regulations of the board (subject to criminal history check, etc.). Further, a temporary certificate (not valid for more than two years) to teach in the public schools may be granted by the State Board of Education to any person who has: a) Presented to the board a valid bachelor's degree, or higher, from an accredited degree-awarding college or university; b) Passed the basic skills examination and appropriate subject area examination as designated by the board; AND c) Enrolled in an alternative teacher certification program approved by the board. Criminal history check applies here as well.</i>
LB670	Linehan	Oppose	Revenue 03/07/2019	General File 04/11/2019	Adopt the Opportunity Scholarships Act and provide tax credits <i>The main thrust of LB670 to encourage individuals and businesses to support organizations that financially assist parents and legal guardians who want to enroll their children in privately operated elementary and secondary schools, and such encouragement can be accomplished through the use of tax. This act would provide an eligible student with an education scholarship, that is, a financial grant-in-aid to be used to pay all or part of the tuition and fees for attending a qualified school and includes any tuition grants</i>
LB671	Linehan		Education 03/05/2019	In Committee 01/25/2019	Provide for sparsity aid in the Tax Equity and Educational Opportunities Support Act <i>Under LB671, the Tax Equity and Educational Opportunities Support Act would be amended, in pertinent part, such that for school fiscal year 2020-21 and each school fiscal year thereafter, the department shall calculate sparsity aid to be paid to each school district that is in a sparse local system or a very sparse local system that has less than three hundred ninety formula students. The sparsity aid for each such school district shall equal the product of the formula students of such school district multiplied by five thousand dollars. Sparsity aid shall be included as a formula resource pursuant to section 79-1017.01. For state aid calculated for school fiscal year 2020-21 and each school fiscal year thereafter, local system formula resources includes other actual receipts determined pursuant to section 79-1018.01, net option funding determined pursuant to section 79-1009, sparsity aid determined pursuant to section 2 of this act, allocated income tax funds determined pursuant to section 79-1005.01, community achievement plan aid determined pursuant to section 79-1005, and is reduced by amounts paid by the district in the most recently available complete data year as property tax refunds pursuant to or in the manner prescribed by section 77-1736.06.</i>
LB674	Linehan	Oppose	Education 03/05/2019	In Committee 01/25/2019	Change the base limitation for school districts <i>Base limitation means: the budget limitation rate applicable to school districts and the limitation on growth of restricted funds applicable to other political subdivisions prior to any increases in the rate as a result of special actions taken by a supermajority of any governing board or of any exception allowed by law. For school fiscal years 2017-18 and 2018-19, the base limitation for each school district is one and one-half percent. For school fiscal year 2019-20, the base limitation for each school district is two and one-half percent. For school fiscal year 2020-21 and each school fiscal year thereafter, the base limitation for each school district is the inflation rate certified by the Tax Commissioner for such school fiscal year plus the student growth rate certified by the State Department of Education for such school district. On or before November 1, 2019, and on or before November 1 of each year thereafter, the Tax Commissioner shall certify to the State Department of Education and to the Auditor of Public Accounts the inflation rate for the immediately following school fiscal year, which shall be equal to the percent change from the most recent Consumer Price Index for All Urban Consumers published by the federal Bureau of Labor Statistics as of August 31 of the year immediately preceding the year in which the certification is being made to the most recent Consumer Price Index for All Urban Consumers published by the federal Bureau of Labor Statistics as of August 31 of the year in which the certification is being made. On or before December 1, 2019, and on or before December 1 of each year thereafter, the State Department of Education shall certify to each school district and to the Auditor of Public Accounts the student growth rate and the base limitation for such school district for the immediately following school fiscal year. The student growth rate for each school district for the immediately following school fiscal year shall be equal to the percent change from the fall membership reported in October of the year immediately preceding the year in which the certification is being made to the fall membership reported in October of the year in which the certification is being made, except that the student growth rate for any school district shall not be less than zero.</i>
LB676	Groene		Education 03/25/2019	In Committee 01/25/2019	Change provisions relating to school districts and the reorganization of school districts <i>LB676 proposes to change provisions and terminology relating to school districts and the reorganization of school districts as prescribed; to change the membership and provisions relating to the State Committee for the Reorganization of School Districts; to define and redefine terms; to change terminology relating to student transportation; to eliminate obsolete provisions relating to the Tax Equity and Educational Opportunities Support Act; to eliminate provisions relating to the reorganization of school districts, depopulated school districts, and contracting for instruction as prescribed.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB677	Groene		Revenue 02/14/2019	Introduced 01/23/2019	Change provisions of the Property Tax Credit Act and provide school district property tax relief aid
<p><i>School districts and multiple-district school systems may levy a maximum levy of: i. for fiscal years prior to fiscal year 2020-21, one dollar and five cents, and ii. for fiscal year 2020-21 and each fiscal year thereafter, ninety-eight and seven-tenths cents per one hundred dollars of taxable valuation of property subject to the levy.</i></p> <p><i>Federal aid school districts may exceed the maximum levy only to the extent necessary to qualify to receive federal aid pursuant to 20 U.S.C. 7701 et seq., as such sections existed on January 1, 2019 Title VIII of Public Law 103-382, as such title existed on September 1, 2001. For purposes of this subdivision, federal aid school district means any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to 20 U.S.C. 7701 et seq., as such sections existed on January 1, 2019 Title VIII of Public Law 103-382, as such title existed on September 1, 2001. This bill changes provisions of the Property Tax Credit Act to move those dollars directly out to school districts rather than into the property tax credit fund.</i></p>					
LB679	DeBoer	Support	Education 03/19/2019	In Committee 01/25/2019	Create the School Financing Review Commission
<p><i>The School Financing Review Commission is created. It is the intent of the Legislature to appropriate at least \$100,000 from the General Fund to the School Financing Review Commission to carry out its duties. The commission shall consist of twenty members, including: (a) Three members of the Legislature, appointed by the Executive Board of the Legislative Council; (b) the Property Tax Administrator or his or her designee, who shall be a nonvoting, ex officio member; (c) the council director of the Educational Service Unit Coordinating Council; (d) the Commissioner of Education or his or her designee; (e) a representative of the Governor selected by the Governor; (f) one member representing postsecondary education with expertise in the area of school finance; (g) two members who reside in a Class III school district, one of whom shall be a school administrator and one of whom shall be a school board member; (h) two members who reside in a Class IV school district, one of whom shall be a school administrator and one of whom shall be a school board member; (i) two members who reside in a Class V school district, one of whom shall be a school administrator and one of whom shall be a school board member; and (j) six members from the state at large, two from each congressional district, who reside in school districts of varied sizes and with varying percentages of limited English proficiency students and poverty students. Members (f) – (j) shall be appointed by the Commissioner of Education to serve through December 31, 2028. At least one of the members appointed shall have experience in the teaching profession in public schools, at least one shall have experience in business, and at least one shall have experience in agriculture-related business.</i></p> <p><i>For administrative purposes, the commission shall be housed within the State Department of Education. The commission may hire staff, including consultants, as well as gather information, data and assistance from the Departments of Education and Revenue. On or before July 1 of each even-numbered year beginning in 2020 and ending in 2028, the School Financing Review Commission shall report to the Governor, to the State Board of Education, and electronically to the Legislature on the adequacy of school funding sources. The State Department of Education and the staff of the Revenue Committee, the Education Committee, and the Appropriations Committee of the Legislature, with the consent of the chairpersons of such committees, may assist as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission. The commission shall cease to exist on December 31, 2028, unless extended by the Legislature.</i></p>					
LB683	Kolterman	Monitor	Nebraska Retirement Systems 03/19/2019	In Committee 01/25/2019	Provide for a work plan under the Class V School Employees Retirement Act relating to a one-time lump sum payment to certain retirement system members
<p><i>Provide for a work plan under the Class V School Employees Retirement Act relating to a one-time lump sum payment to certain retirement system members Here, it is the intent of the Legislature that the Public Employees Retirement Board develop a work plan, recommendations, and cost estimates for a one time option for certain members who have terminated employment to receive a lump sum payment of a specified percentage of the present value of such member's deferred retirement allowance in lieu of all rights to receive retirement or other benefits from any Class V school employees retirement system established under the Class V School Employees Retirement Act. The Class V School Employees Retirement System Management Work Plan Fund is created. The purpose of the fund is to transfer funds as specified in this section. The fund shall consist of the amounts transferred from any Class V school employees retirement system for all work performed by the Public Employees Retirement Board for services and related expenses in completion of the work described in section 3 of this act. The fund shall be administered by the Nebraska Public Employees Retirement Systems. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. A work plan shall be undertaken by the Public Employees Retirement Board in consultation with the stakeholders of any Class V school employees retirement system including, but not limited to, the Nebraska Retirement Systems Committee of the Legislature and the board of trustees and employer of any Class V school employees retirement system established under the Class V School Employees Retirement Act. The Public Employees Retirement Board shall electronically report the work plan, including any recommendations, cost estimates, and cost comparisons, to the Clerk of the Legislature no later than June 30, 2020. The Public Employees Retirement Board will have several directives, mandates and duties, including, that the commission may quarterly bill and receive payment within 45 calendar days after receipt of the bill from, any Class V school employees retirement system for all work performed by the Public Employees Retirement Board for services and related expenses in completion of the work plan.</i></p>					

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB695	Groene		Education 02/12/2019	In Committee 01/25/2019	Change provisions relating to the Tax Equity and Educational Opportunities Support Act, the Property Tax Credit Act, levy limits, and the base limitation <i>LB695 proposes to change levy limits as prescribed; to change the base limitation rate as prescribed; to change the use of funds under the Property Tax Credit Act as prescribed; to change provisions relating to the Tax Equity and Educational Opportunities Support Act; to define and redefine terms; to provide for the calculation of an inflation rate; to terminate allocated income tax funds as prescribed; to provide for foundation aid; to terminate the averaging adjustment as prescribed; to change net option funding as prescribed; to change provisions relating to the local effort rate and local effort rate yield as prescribed; to change the determination and certification dates relating to distribution of aid, certification of certain budget limitations, and duties of the Appropriations Committee of the Legislature as prescribed; to harmonize provisions; to eliminate obsolete provisions relating to the minimum levy adjustment; to repeal the original sections; to outright repeal section 79-1008.02, Revised Statutes Cumulative Supplement, 2018; and to declare an emergency.</i>
LB706	Lindstrom	Monitor	Nebraska Retirement Systems 03/19/2019	In Committee 01/25/2019	Authorize a one-year freeze of cost-of-living adjustments under the Class V School Employees Retirement Act <i>Specifically, and upon approval by the board of trustees, no cost-of-living adjustment provided in section 79-9,103 shall be made for any annuity paid during the period between January 1, 2020, and December 31, 2020.</i>
LB707	Erdman		Revenue 03/13/2019	In Committee 01/25/2019	Authorize the Tax Equalization and Review Commission to hold certain hearings by videoconference and telephone conference <i>A single commissioner of the Tax Equalization and Review Commission may hear an appeal and cross appeal and appeals and cross appeals consolidated with any such appeal and cross appeal when: a) The taxable value of each parcel is one million dollars or less as determined by the county board of equalization; AND b) The appeal and cross appeal has been designated for hearing pursuant to this section by the chairperson of the commission or in such manner as the commission may provide in its rules and regulations. Under LB707, when such a hearing is held, before a single commissioner, such hearing may now be held by means of videoconferencing or telephone conference.</i>
LB710	Cavanaugh	Monitor	Revenue 02/28/2019	In Committee 01/25/2019	Change provisions relating to tobacco including sales, crimes, a tax increase, and distribution of funds <i>LB710 eliminates many, if not all, distinctions between "tobacco products". The rules of chapter 28, 71, and 77 are titivated so as to reflect that linguistically minor but wide-encompassing change, for instance the elimination of "vapor products" as a defined term. Also, the Nebraska Behavioral Health Services Act would get an additional section which reads: [t]he Behavioral Health Provider Rate Stabilization Fund is created. The fund shall consist of money credited to the fund pursuant to section 77-2602, any gifts, grants, or donations from any source, and any other funds appropriated by the Legislature. The fund shall be used to support reimbursement of behavioral health services providers through provider rates within, but not limited to, the Children's Health Insurance Program, the Medical Assistance Act, the Nebraska Behavioral Health Services Act, and the Nebraska Community Aging Services Act. The money credited to the fund pursuant to section 77-2602 shall be used to the greatest extent possible to leverage federal funds for behavioral health services provider rate reimbursement under such program and acts. The Legislature finds that, in order to provide Nebraska residents with appropriate access to behavioral health services and providers, provider rates need to be adequate and stable in order to attract and maintain the number and variety of behavioral health services providers necessary to maintain an adequate behavioral health services provider network. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. Beginning July 1, 2020, and every fiscal year thereafter, the State Treasurer shall place the equivalent of \$47,400,000 (amended up from one million two hundred fifty thousand dollars) of such tax in the Nebraska Health Care Cash Fund. In addition, the State Treasurer shall place the equivalent of \$13,000,000 of such tax in the Nebraska Health Care Cash Fund to ensure future sustainability of the fund. Further, beginning with fiscal year 2020-21, and every fiscal year thereafter, one dollar and fifty cents of the two dollars and fourteen cents special privilege tax under subsection (1) of section 77-2602 shall be distributed as follows: i. In addition to the forty-nine cents of such tax under subsection (2) of section 77-2602, seventeen percent to the General Fund; ii. One-half of one percent to the Nebraska Outdoor Recreation Development Cash Fund; iii. One percent to the University of Nebraska Medical Center and the Creighton University Medical Center for cancer research; iv. Two and one-half percent to the Building Renewal Allocation Fund; v. Three percent equally distributed to the University of Nebraska Medical Center, Creighton University Medical Center, and Boys Town Center for Neurobehavioral Research in Children for children's behavioral research; vi. Twenty-five percent for Medicaid expansion; vii. Four percent to Nebraska public health departments; viii. Two percent to the University of Nebraska Medical Center College of Public Health;</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p>ix. Two percent for federally qualified health centers; x. Five percent for smoking cessation and addiction services; xi. One percent for area health education centers; xii. Four percent for cancer and smoking-related disease research; xiii. One percent to the Behavioral Health Education Center of Nebraska at the University of Nebraska Medical Center; xiv. One percent for emergency protective custody services and resources; xv. Two percent to the Behavioral Health Provider Rate Stabilization Fund for behavioral health rate basing; xvi. Six percent to the State Children's Health Insurance Program to increase eligibility by thirty-seven percent; xvii. Two percent to improve health care delivery systems under the Patient Safety Improvement Act; xviii. One percent on emergency medical services workforce training and recruitment; xix. One percent on other emergency medical services sustainability initiatives; xx. Two and one-half percent for paid family and medical leave start-up costs; xxi. Two percent to the Nebraska Early Childhood Professional Record System; xxii. Five percent for grades kindergarten through twelve education; xxiii. Two percent for health services in county corrections; xxiv. One-half percent to the Human Trafficking Victim Assistance Fund; xxv. Two and one-half percent for all telehealth services; xxvi. Four percent for beds in county hospitals and county-owned health centers for mental health treatment in counties containing a city of the metropolitan class and a county-owned health center; AND xxvii. One-half percent to the Health and Human Services Cash Fund for traumatic brain injury research.</p>
LB714	Crawford	Revenue 03/15/2019		In Committee 01/25/2019	<p>Adopt the Nebraska Industrial New Job-training Act and authorize the transfer of certain withholding taxes</p> <p><i>LB714 proposes to adopt the Nebraska Industrial New Job-training Act. An employer may apply to the Department of Economic Development for approval of a project. The application shall be on a form prescribed by the department and shall contain: the name of the employer, the community college to be involved in the proposed project, the services and other assistance to be provided by the community college, the number of new jobs to be created as a result of the project, and the average wage expected to be paid for such new jobs. If the department finds that the project will result in new jobs with an average wage that is more than the Nebraska average wage, the project will provide industry-approved training, and the project will comply with the requirements of the Nebraska Industrial New Job-training Act, then the department shall approve the project. Once the project is approved, a community college may enter into an agreement with an employer to establish the project and the community college shall notify the Department of Revenue of the agreement as soon as possible. The Department of Revenue shall develop a system for tracking agreements entered into under the Nebraska Industrial New Job-training Act. New job withholding payments shall be paid to community colleges shall be based on the wages paid to employees in the new jobs as follows: a) For an employee with a rate of pay that is less than two hundred percent of the Nebraska average wage, the new job withholding payment for such employee shall be an amount equal to one and one-half percent of the gross wages paid to such employee; and b) For an employee with a rate of pay of at least two hundred percent of the Nebraska average wage, the new job withholding payment for such employee shall be an amount equal to three percent of the gross wages paid to such employee. The employer shall pay the new job withholding payments out of the amount of funds withheld from the employees' wages for state withholding taxes. The employer shall remit the amount of the new job withholding payments quarterly in the same manner as withholding taxes are remitted to the Department of Revenue, except that the new job withholding payments shall be paid directly to the community college to be allocated to and paid into a special fund of the community college to finance, in whole or in part, the project. If the amount of the new job withholding payments made by the employer is more than the withholding taxes actually owed by the employer to the Department of Revenue, then the employer shall receive a credit against other withholding taxes due from the employer in the amount of the difference.</i></p>
LB722	Albrecht	General Affairs 03/18/2019		In Committee 01/25/2019	<p>Authorize seizure of gray devices under the Nebraska County and City Lottery Act</p> <p><i>Under LB722, "lottery" shall now not include gray devices. Gray device means any electronic gaming device, electro-mechanical gaming device, or video gaming device that: a) Accepts or requires currency, credit, coins, tokens, or other value in exchange for play; and b) Directly or indirectly awards a monetary prize or credits, tickets, vouchers, or other items redeemable for a monetary prize in conjunction with the play of the device; Gray device also includes any electronic, electro-mechanical, or video device that: a) Accepts or requires currency, coins, tokens, or other value in exchange for play;</i></p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
					<p>b) Plays, emulates, or simulates:</p> <p>i. Slot machines, coin pushers, roulette, craps, dice games, or wheel of fortune, including any game similar in form or content, or any other type of game ordinarily played in a casino;</p> <p>ii. Any card game including, but not limited to, poker, blackjack, twenty-one, faro, monte, or baccarat, or any variant of the same; or</p> <p>iii. Keno, pickle cards, or bingo, or any game or activity similar in form or content, unless such device is operated in accordance with the Nebraska Bingo Act, Nebraska County and City Lottery Act, or Nebraska Pickle Card Lottery Act; and</p> <p>c) Directly or indirectly awards anything of value, except for an immediate, unrecorded, and nonexchangeable right of replay.</p>
LB725	Walz		Education 03/25/2019	In Committee 01/25/2019	<p>Provide for reimbursements to school districts and educational service units for mental health expenditures</p> <p><i>The Legislature finds that the mental health needs of students are becoming an increasing barrier to learning and that schools need additional resources to address the mental health needs of students. The State Department of Education shall reimburse each qualifying school district and educational service unit for allowable mental health expenditures in the immediately following school fiscal year a pro rata amount based on the reimbursement percentage as determined by the department. The reimbursement percentage shall equal the ratio of the money in the School Mental Health Resources Fund available for reimbursements pursuant to this section divided by the total allowable mental health expenditures for the preceding school fiscal year, except that if such ratio is greater than eighty percent, the reimbursement percentage shall equal eighty percent. To qualify for reimbursement pursuant to this section, a school district or educational service unit shall:</i></p> <p>(a) Designate an employee of the school district or educational service unit as a community-based mental health resource liaison and provide the appropriate training and resources for such employee to assist students, families, teachers, and schools in locating the resources necessary to address the mental health needs of individual students in the district or educational service unit; and</p> <p>(b) Submit allowable mental health expenditures in a manner prescribed by the department.</p> <p><i>An allowable mental health expenditure shall be:</i></p> <p>(a) Directly related to meeting the mental health needs of an individual student or group of students;</p> <p>(b) Directly related to a focused strategy approved by the department to reduce the mental health needs of students by improving the overall educational environment; or</p> <p>(c) Directly related to the training or work of the community-based mental health resource liaison.</p> <p><i>The State Board of Education shall adopt and promulgate rules and regulations to carry out this section, including, but not limited to, criteria to further define allowable mental health expenditures.</i></p> <p><i>The School Mental Health Resources Fund is created. The fund shall be administered by the State Department of Education. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.</i></p> <p><i>It is the intent of the Legislature that twelve million dollars be transferred from the General Fund to the School Mental Health Resources Fund annually for reimbursements pursuant to section 2 of this act beginning with the 2020-21 fiscal year.</i></p> <p><i>The State Treasurer shall credit to the fund such money as is (a) transferred to the fund by the Legislature, (b) donated as gifts, bequests, or other contributions to such fund from public or private entities, or (c) made available by any department or agency of the United States if so directed by such department or agency.</i></p> <p><i>The fund shall be expended by the department for reimbursements to school districts and educational service units for allowable mental health expenditures pursuant to section 2 of this act.</i></p>
LB727	Walz	Support	Education 02/19/2019	In Committee 01/25/2019	<p>Provide duties for school districts, the State Department of Education, and the Department of Health and Human Services with respect to mental health services</p> <p><i>On or before August 1 of each year, the State Department of Education in consultation with the Department of Health and Human Services shall provide each school district with a registry of state and local mental health resources available to work with students and families by geographic area. The registry shall be updated at least annually and include resources for both school-based services and services accessed by families and individuals outside of schools. Each school district shall designate one or more mental health points of contact for each school building or other division as determined by the school district. A mental health point of contact may be an administrator, a school nurse, a school psychologist, or another designated school employee. Each mental health point of contact shall be trained in mental health issue identification and have knowledge of community service providers and other resources available for students and families. Each mental health point of contact shall facilitate access to mental health services during the school day at the school the student attends whenever possible. Each school district shall report the designated mental health points of contact to the State Department of Education prior to the beginning of each school year.</i></p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB728	Walz	Support	Education 02/19/2019	In Committee 01/25/2019	Provide duties relating to school meals

On or before January 1, 2020, the department shall create and disseminate a uniform meal charge policy that school districts may implement. The meal policy shall include, but not be limited to, the following provisions: (a) Each student shall be served a reimbursable meal upon request at each meal during each school day, regardless of whether such student can immediately pay for the meal or has accrued debt for school meals; (b) Each school district shall communicate directly with a parent or guardian of a student to address outstanding debt for school meals, rather than communicate with or through a student, and shall not engage in practices directed at the student that may stigmatize the student, including, but not limited to, requiring the student to work off a debt; (c) A school district shall not discard any school meal after it is served to a student on the basis that the student is unable to pay for the meal or has debt for school meals; (d) Each school district shall endeavor to ensure that student meals are not being charged to students eligible for free or reduced priced school meals by attempting to directly certify student eligibility or by encouraging parents and guardians to apply for eligibility through the application process; and (e) Each school district shall evaluate their unpaid meal charge collection policies and consider whether collection is appropriate based on the income and circumstances of the family with the unpaid debt for school meals. The department may include or create additional school meal charge policies consistent with the above.

LB746	Blood		Transportation and Telecommunications	In Committee 01/14/2020	Adopt the Nebraska Consumer Data Privacy Act
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Adopts the Nebraska Consumer Data Privacy Act. Purpose is to enhance protection of private online data; The act states that Consumers have the right to know what personal information is being collected and whether that information is being sold or disclosed as well as the categories of third parties with which the business shares the information. Consumers also have a right to opt out of the sale of their personal information, access the information that has been collected, and be treated with equal services and prices if they choose to exercise their rights. A business would have to disclose to the consumer the information specified upon the receipt of a verifiable request from the consumer. However, a business would not be required to retain information for one-time transactions if the information is not ordinarily retained, or reidentify data that is not ordinarily maintained in a matter considered person information. If a business sells consumers' personal information, the consumer would have the right to request the categories of person information that business collected, the categories of personal information sold to each third party, and the categories of personal information disclosed about the consumer for business purposes. Third parties would not be able to sell personal information sold to them without first providing explicit notice to the consumer and an opportunity for the consumer to opt out. The consumer would have the right to opt out of having their personal information sold to third parties at any time. A business would not be allowed to sell personal information of a consumer if there is actual knowledge that the consumer is less than 16 years of age. A consumer between the ages of 13 and 16 and a parent/guardian of anyone under 13 could affirmatively authorize the sale of the information. A consumer would have the right to request a business delete any personal information. However a business would not have to comply with the request if the information was necessary to: complete the transaction, provide a good or service requested by the consumer, perform a contract between the business and consumer, detect security incidents, exercise free speech or allow another consumer to exercise this right, engage in public/peer-reviewed/historical/ statistical research in the public interest, to enable internal uses that are reasonably aligned with the expectations of the consumer based on the consumer relationship with the business, or comply with state or federal law. A business would have to make available at least two designated methods for submitting requests for information (at a minimum a toll-free number and a website is the business maintains one). Information would have to be disclosed within 45 days of receiving the request for information (may be extended once by 45 days if necessary). On the business webpage a link would have to be created titled "Do not sell my information" that would direct a consumer to a page to opt out. No account creation could be required to do this. On the linked page, there must be information about the consumer's rights and the business' online privacy policy. Once a consumer as opted out of the sale of their personal information the business must wait 12 months before the business requests the consumer for authorize the sale of personal information. Any business that does not comply would be subject to a civil penalty, brought by the Attorney General, of up to \$7,500 for each violation. This act does not apply to information governed by the Fair Credit Reporting Act, financial institutions subject to the Gramm-Leach-Bliley Act, personal information collected pursuant to the Gramm-Leach-Bliley Act, protected health information collected subject to the privacy, security, and breach notification rules issued by the US Dept. of Health and Human Services, and the sale of personal information authorized by the Uniform Motor Vehicle Records Disclosure Act. The Attorney General is given the authority to adopt and promulgate rules and regulations to further the purpose and administration of the act. Businesses and third parties may seek opinion of the Attorney General on how to comply with the act. Defines Business as:

A sole proprietorship, partnership, limited liability company, corporation, association, or other legal entity that collects consumers' personal information while doing business in Nebraska and meets one of the following:

Has annual gross revenue in excess of ten million dollars;

Buys, receives for the business's commercial purposes, sells, or shares for commercial purposes the person information of 50,000 or more consumers, households, or devices;

Derives 50% or more of its annual revenue from selling consumers' person information

Any entity that controls or is controlled by a business as defined above

Defines Consumer as: An identified person who is a resident of this state and acting only in an individual or household context. Consumer does not mean a person acting in a commercial or employment context. Defines Personal Information as: Information that identifies, relates to, describes, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or household. This does not include publicly available information.

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB751	Blood		Judiciary 01/30/2020	In Committee 01/10/2020	Provide for a mental health exception to compulsory education requirements <i>Amends 70-209 relating to school attendance. Amends specifically 70-209(2)(b)(1) which addresses the factors looked at when considering a plan to reduce a student's absences. The amendment adds mental health to the considerations.</i>
LB753	Blood		Health and Human Services 01/22/2020	In Committee 01/10/2020	Adopt the Audiology and Speech-Language Pathology Interstate Compact
LB759	Kolterman		Health and Human Services	In Committee 01/10/2020	Require consultation with school districts regarding placement of children <i>Amends 43-284, 43-905, 43-1311, 43-1312, and 43-1312.01. Requires the Person, Court, or Department responsible for a juvenile who was adjudged under 43-247 to consult with school districts who may be receiving said juvenile when the school district is not the students resident district. The consultation would discuss necessary services for the juvenile, availability of educational programming, and identification of the juvenile's resident school district who would be responsible for the costs of the educational programming. Court would be required to provide the receiving school a portfolio of educational information regarding the juvenile at least two days prior to the consultation. This would occur prior to making a final plan regarding placement, prior to entering into a contract regarding placement, prior to making a final determination regarding the school the child should attend, prior to a permanency hearing which may affect the school district in which the child is attending school, or prior to establishing guardianship.</i>
LB789	Slama		Transportation and Telecommunications 01/28/2020	In Committee 01/10/2020	Change school bus stop signal arm violation provisions <i>LC - FN REQ Amends 60-601. Amendments in this section refer to 60-6,175 which is the School Bus safety requirements statute. The statute gives direction to what a motorist should do around a school bus when lights are flashing and when the stop sign is extended. 60-601 states that a driver who violates 60-6.175 is liable. The school bus driver who observes a violation may prepare a written report containing the time and location of the violation, the license plate number of the motor vehicle in violation, the color of the motor vehicle, and the type of motor vehicle. This report should be delivered to the bus drivers' employer who should keep a copy for statistical purposes. Another copy of the report should be delivered within 72 hours to a peace officer of the city or county in which the violation occurs. The peace officer would then be required to initiate an investigation concerning the report within seven calendar days. If the peace officer has reasonable cause to believe a violation occurred, a traffic citation should be prepared and issued to the driver of the vehicle if one can be identified. If one cannot be identified, then the owner of the vehicle in question can be cited. It is no defense that the owner of the vehicle was not the driver of the vehicle if a driver cannot be identified. The owner of the vehicle has a defense if the vehicle was reported stolen, or the owner provides the name of the driver and the driver admits to operating the motor vehicle at the time of the violation.</i>
LB801			Urban Affairs	In Committee 01/10/2020	Change and eliminate provisions of the Community Development Law <i>Amends 18-2109,18-2115, 18-2117.02, 18-2117.03, 18-2142.05, 18-2101.02, 18-2103, and 18-2115.01; Removes the requirement that a planning commission or board provide a map or information on where to find a map of an area declared extremely blighted before a hearing is held from each individual section and inserts it in 18-2115.01 explicitly. Creates the requirements that the governing body of the city shall not approve a redevelopment plan unless the governing body has, by resolution adopted after the public hearings required under this section, declared such area to be a substandard and blighted area in need of redevelopment. New definition for "substantial modification" A change to a redevelopment plan that (a) materially alters or reduces existing areas or structures otherwise available for public use or access, (b) substantially alters the use of the community redevelopment area as contemplated in the redevelopment plan, or (c) increases the amount of ad valorem taxes pledged under section 18-2150 by more than five percent, if the amount of such taxes is included in the redevelopment plan. 18-2115.01 Reorganizes hearing notice requirements. 18-2117.02 Requires each authority, or such other division or department of the city as designated by the governing body to compile information including the addition of active redevelopment project and the number of redevelopment projects for which financing has been paid in full during the previous calendar year and for which taxes are no longer being divided pursuant to section 18-2147. 18-2117.03 adds a section that clarifying that there is no requirement to reimburse legal fees incurred prior to approval of the redevelopment project.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB812	McCollister		Revenue	In Committee 01/10/2020	Change acceptable ranges and authorize orders for rehearings under the Tax Equalization and Review Commission Act <i>Amends 77-5001, 77-5017, and 77-5023.; Authorizes the Tax Equalization and Review commission to order a reconsideration or rehearing by the county board of equalization or Property Tax Administrator in regard to an appeal of any decision, action, order, or determination made by a county board of equalization or the Property Tax Administrator. If the commission does so, the reconsideration or rehearing shall be completed within sixty days after the commission's order. Written notice of the decision, action, order, or determination made after reconsideration or rehearing shall be mailed to all parties within seven days after the decision, action, order, or determination is made or entered. Any decision, action, order, or determination made after reconsideration or rehearing may be appealed to the commission in accordance with section 77-5013 within thirty days after the date of the decision, action, order, or determination. If any decision, action, order, or determination made by a county board of equalization after reconsideration or rehearing involves taxation or the taxable value of real or personal property and is not appealed, a copy of the decision, action, order, or determination shall be certified by the county clerk to the county treasurer and the officer charged with the duty of preparing the tax list, and the county treasurer and such officer shall adjust the records accordingly.</i>
LB817	Stinner		Health and Human Services 01/24/2020	In Committee 01/10/2020	Adopt the Prescribing Psychologist Practice Act <i>Amends 28-401, 38-2838, 38-2850, 38-3101, 38-3111, 38-3112, 71-2445, and 71-2473, Introduces the Prescribing Psychologist Practice Act Introduces the definition of a Prescribing Psychologist as a licensed psychologist who holds a valid prescription certificate or provisional prescription certificate. Would give a Prescribing Psychologist the authority to order, prescribe, discontinue, administer, and provide samples of psychotropic medication. Psychotropic medication means any drug or controlled substance, other than an opiate as defined in section 28-401, recognized in or customarily used for the management of a mental, nervous, emotional, behavioral, substance abuse, or cognitive disease or disorder, including the kinds and degrees of mental and emotional disorders found in the International Classification of Diseases or the Diagnostic and Statistical Manual of Mental Disorders, as approved by the department with the recommendation of the board. A prescribing psychologist shall not prescribe to treat conditions that include chronic pain; endocrine, cardiovascular, orthopedic, neurological, and gynecological illness; or other nonpsychiatric illnesses, disorders, or illnesses causing mental disorders. A prescribing psychologist shall not perform medical procedures such as spinal taps, electroconvulsive therapy, intramuscular or intravenous administration of psychotropic medication, or phlebotomy. If a patient does not have a primary health care practitioner, the prescribing psychologist shall not prescribe to the patient. If a prescribing psychologist is serving in an area declared by the Governor or the President of the United States as an emergency or disaster area, an onsite physician, or other qualified health care professional as defined in state or federal regulations, may serve as the primary health care practitioner. If an emergency exists that may jeopardize the health and well-being of the patient, the prescribing psychologist may, without prior communication with the primary health care practitioner, prescribe psychotropic medications or modify an existing prescription for psychotropic medication for that patient. Adds a prescribing psychologist to the definition of "Practitioner" in multiple sections. Requires that beginning no later than three years after the effective date of the act, at least one of the professional members of the Board of Psychology shall be a prescribing psychologist. Would not allow a psychologist who serves in the US Armed Forces, the US Public Health Services, or the US Department of Veteran Affairs to be certified under the act if the practice of psychologist is limited to that service of employment. Allows for a licensed psychologist to apply to the department for a provisional prescription certificate. Applicant would have to: Possess a doctoral degree in health service psychology and hold an unrestricted license to practice psychology in Nebraska Have successfully completed a postdoctoral degree in clinical psychopharmacology, or the equivalent as determined by the board, from an institution of higher education that meets the requirements of this act as determined by the department Have passed a national proficiency examination in clinical psychopharmacology developed by a nationally recognized body and approved by the board within two years immediately preceding the date of application. Have completed a practicum in clinical assessment and pathophysiology meeting the requirements of this act Have completed a practicum focused on treating patients with mental disorders meeting the requirements of this act Have malpractice insurance sufficient to meet rules and regulations adopted by the board and promulgated by the department as provided in section 38-126 Have completed the requirements of the prior two sections within three years immediately preceding the date of the application Possess current certification in Basic Life Support; and Have submitted a proposed supervision plan for the provisional prescription certificate. In order for an institution to be able to issue a provisional prescription certificate it must: Be regionally accredited by a regional or professional accrediting organization recognized by the United States Department of Education Meet standards of the American Psychological Association for postdoctoral education and training in psychopharmacology for prescriptive authority Offer a postdoctoral master's program in clinical psychopharmacology, or the equivalent thereof as determined by the board, that provides a structured sequence of study, with at least four hundred fifty hours of intensive didactic education Employ faculty and supervisors sufficient in number to accomplish the program's education and training goals;</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

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					<p><i>Employ a training director who is a licensed psychologist with expertise in clinical psychopharmacology, a psychiatrist, or another qualified health care professional with expertise consistent with the program's mission and goals to train psychologists to effectively and safely prescribe psychotropic medications</i></p> <p><i>Provide for the frequent evaluation of students' knowledge and application of that knowledge; and</i></p> <p><i>Ensure every graduate completes necessary training in basic science as part of the admission and training process</i></p> <p><i>Prior to application for a prescription certificate, the licensed psychologist with a provisional prescription certificate and under supervision shall evaluate a minimum of one hundred separate patients diagnosed with a mental disorder where a pharmacological treatment is considered as a treatment option, even if a decision is made not to prescribe psychotropic medication to the patient.</i></p> <p><i>A licensed psychologist who holds a provisional prescription certificate may apply to the department for a prescription certificate. The application shall be made on a form approved by the board and accompanied by the appropriate fee and evidence satisfactory to the department that the applicant:</i></p> <p><i>Holds an unrestricted license to practice psychology in Nebraska;</i></p> <p><i>Holds a provisional prescription certificate;</i></p> <p><i>Has successfully completed a minimum of two years of experience with prescriptive authority under a provisional prescription certificate supervised by a supervising physician pursuant to the supervision plan approved as required under this act and verified pursuant to this act</i></p> <p><i>Have malpractice insurance sufficient to meet rules and regulations adopted by the board and promulgated by the department; and</i></p> <p><i>Possess current certification in Basic Life Support.</i></p> <p><i>A psychologist licensed in another jurisdiction may apply for a prescription certificate or provisional prescription certificate based on licensure or credentialing in another jurisdiction if the applicant meets the criteria for having prescriptive authority under the Prescribing Psychologist Practice Act.</i></p> <p><i>A psychologist licensed in another jurisdiction may also apply for a prescription certificate based on ten years of experience with prescriptive authority in another jurisdiction with verification approved by the board that the applicant has had no disciplinary sanction during the entire period of experience with prescriptive authority.</i></p> <p><i>A prescription certificate expires two years after the 30 date of issuance or renewal of the prescription certificate.</i></p> <p><i>The department, in consultation with the board, shall adopt and promulgate rules and regulations pursuant to section 38-126 which establish a method for renewal of a prescription certificate.</i></p> <p><i>The department shall establish and collect fees for credentialing under the Prescribing Psychologist Practice Act.</i></p> <p><i>It shall be a violation of the Prescribing Psychologist Practice Act for any person who does not hold a prescription certificate in accordance with the act to represent himself or herself as a prescribing psychologist.</i></p> <p><i>Any person who represents himself or herself as a prescribing psychologist in violation of the act or who exercises prescriptive authority in violation of the act shall be guilty of a Class II 4 misdemeanor. Each day of violation shall constitute a separate offense.</i></p> <p><i>Creates the Prescribing Psychologist Advisory Committee. The advisory committee shall assist the board and the department in developing and recommending rules and regulations related to prescription certificates.</i></p> <p><i>The Committee shall be composed of a psychiatrist, a pediatrician, a pharmacist who has a doctorate degree and expertise in clinical psychopharmacology, and two psychologists.</i></p> <p><i>The Department shall appoint the psychiatrist, pediatrician, pharmacist, and psychologists with recommendations from the respective boards that oversee the above listed professions.</i></p> <p><i>The Chairperson of the Board of Psychology shall serve as an ex officio, nonvoting member of the advisory committee.</i></p> <p><i>The advisory committee shall convene at the request of the department or the board to make recommendations regarding a number of categories related to the Prescribing Psychologist Act.</i></p>
LB839	Wishart		Education 01/28/2020	In Committee 01/10/2020	<p>Recognize American Sign Language and provide for the teaching of American Sign Language in schools</p> <p><i>Declares that American Sign Language is recognized by the State of Nebraska as a distinct and separate language. Declares that the State Board of Education may provide for the teaching of American Sign Language in schools. If a school offers a course in American Sign Language, such course shall be offered to all students regardless of whether such student is hearing, hard of hearing, or deaf. Declares that any postsecondary educational institution may offer an elective course in American Sign Language. Any credits earned in a course in American Sign Language at a postsecondary educational institution may be treated as foreign language credits if recognized as such by the postsecondary educational institution.</i></p>
LB841	Crawford		Revenue 01/24/2020	In Committee 01/10/2020	<p>Change provisions relating to certain certifications for homestead exemptions</p> <p><i>Amends 77-3506 and 77-3508. Eliminates the ability of the county assessor or Tax Commissioner to request certification to verify that no change in status or medical condition has occurred for those exempt from property taxes under 77-3506. (Veterans, unmarried surviving spouse of a veteran, etc.)</i></p>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB864	Wayne		Urban Affairs	In Committee 01/13/2020	Adopt the Bed Bug Detection and Treatment Act for cities of the metropolitan class
LB876	Walz		Urban Affairs	In Committee 01/13/2020	Change provisions of the Community Development Law relating to limitations on blighted areas <i>LONM Bill; Amends 18-2103. Development projects which will involve the construction of workforce housing in an extremely blighted area shall not count toward the percentage limitations place on a city of village for declaring areas extremely blighted.</i>
LB880	Groene		Education 01/21/2020	General File 01/22/2020	Change dates related to certifications and distributions of state aid to schools <i>Amends 79-1022, 79-1022.02, 79-1023, 79-1027, and 79-1031.01. Requires that the Department of Education have all school budgets finalized by May 1, 2020 and that the Appropriations Committee includes the amount deemed necessary to fund the state aid by the same date.</i>
LB898	Friesen		Transportation and Telecommunications 02/03/2020	In Committee 01/13/2020	Provide for the collocation of certain wireless facilities <i>Introduces new act to provide for applications for the collocation of certain wireless facilities. Allows for the State of Nebraska or any agency, county, city, village, or other political subdivision whose authorization is necessary prior to the deployment of a wireless facility to charge an application fee for the submission, processing, and review of an eligible facilities request to collocate a new wireless facility, site a new wireless support structure, or substantially change an existing wireless facility or wireless support structure. Fee must be based on the actual, direct, and objectively reasonable costs incurred for all aspects of an application review process. This includes the costs of review by an outside consultant. Charges must be itemized for the applicant. Application fees cannot exceed \$500 for the review of an eligible facilities request or collocation application on an existing wireless support structure \$1000 for the review of an application to place a new tower and associated wireless facility. The application fee shall not be used for: Travel time or expenses, meals, or overnight accommodations incurred in the review of an application by an outside consultant; or Reimbursement for a consultant that is based on a contingent fee or a results-based arrangement.</i>
LB930	Briese		Revenue	In Committee 01/13/2020	Require a minimum amount of tax relief under the Property Tax Credit Act <i>Amends 77-4212. Adds that for tax year 2020 and each tax year thereafter, the minimum amount of relief granted under the Property Tax Credit Act shall be two hundred seventy-five million dollars. If money is transferred or credited to the Property Tax Credit Cash Fund pursuant to any other state law, such amount shall be added to the minimum amount required when determining the total amount of relief granted under the Property Tax Credit Act.</i>
LB946	Briese		Revenue	Introduced	Change the sales tax rate and impose sales tax on additional services
LB965	McDonnell		Education 01/28/2020	In Committee 01/14/2020	Establish a language assessment program for children who are deaf or hard of hearing
LB974		Oppose	Revenue 01/22/2020	In Committee 01/14/2020	Change taxation and school funding provisions
LB992	Friesen		Transportation and Telecommunications 02/03/2020	In Committee 01/15/2020	Adopt the Broadband Internet Service Infrastructure Act and provide for certain broadband and Internet-related services
LB998	Murman		Education 01/27/2020	In Committee 01/15/2020	Require behavioral awareness and intervention training and points of contact, transfer funds, and change the Tax Equity and Educational Opportunities Support Act
LB1000	Blood		General Affairs	Withdrawn 01/22/2020	Direct any registration fees from fantasy contest to the early childhood and childcare workforce

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Status	Description
LB1001	Crawford		Education	In Committee 01/21/2020	Require suicide prevention phone numbers on student identification cards
LB1021	Groene		Urban Affairs	In Committee 01/21/2020	Provide for an expedited review of certain redevelopment plans under the Community Development Law
LB1073	DeBoer			Introduced 01/21/2020	Create the School Financing Review Commission, add basic funding aid, and change adjusted valuations, the local effort rate, and certification dates
LB1080	Lathrop			Introduced 01/21/2020	Require school policies that prohibit sexual conduct with students and former students
LB1087	Friesen			Introduced 01/21/2020	Change provisions relating to partial payments of property taxes
					<i>LC - FC Req</i>
LB1089	Vargas			Introduced 01/21/2020	Require students to complete the FAFSA prior to graduation from high school
LR3CA	Erdman	Monitor	Revenue 02/07/2019	In Committee 01/14/2019	Constitutional amendment to provide income tax credits for property taxes paid <i>New VIII-14 (1) Notwithstanding any other provision of this Constitution, the Legislature shall provide by law for a refundable credit against the income tax imposed by the State of Nebraska in an amount equal to thirty-five percent of the property taxes that were: (a) Levied on real property located in this state; and (b) Paid by the taxpayer during the taxable year. (2) The Legislature shall make the credit available for taxable years beginning on or after January 1, 2021. Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language: A constitutional amendment to require the Legislature to provide a refundable state income tax credit in an amount equal to thirty-five percent of the property taxes that were levied on real property located in this state and paid by the taxpayer during the taxable year. For OR Against.</i>
LR5CA	Brewer		Education 02/12/2019	In Committee 01/15/2019	Constitutional amendment to limit the percentage of funding for schools that comes from property taxes <i>Proposes an amendment to the Nebraska Constitution that adds language to Article VII. The language further defines the words "the legislature shall provide for the free instruction in the common schools" to mean the use of property taxes to fund K-12 public schools. If ratified, no more than 33% of the total funding for K-12 public schools may be derived from property taxes.</i>
LR8CA	Linehan	Oppose	Revenue 02/27/2019	In Committee 01/17/2019	Constitutional amendment to limit the total amount of property tax revenue that may be raised by political subdivisions <i>LR8CA proposes to add a new section 14 to Article VIII: VIII-14 (1) Notwithstanding Article VIII, section 1 or 5, of this Constitution or any other provision of this Constitution to the contrary, the total amount of property tax revenue raised by a political subdivision in any fiscal year shall not be more than three percent greater than the amount raised in the prior fiscal year, except as provided in subsections (2) and (3) of this section. (2) The total amount of property tax revenue raised by a political subdivision in a fiscal year may exceed the limitation in subsection (1) of this section by an amount approved by a majority of legal voters voting on the issue at an election called for such purpose upon the recommendation of a majority of the governing body of the political subdivision. Such recommendation shall include the amount by which the property tax revenue would exceed the limitation in subsection (1) of this section for the fiscal year. All costs of the election shall be paid by the political subdivision seeking to exceed such limitation. (3) The limitation in subsection (1) of this section shall not apply to the amount of property tax revenue needed to pay the principal and interest on bonded indebtedness that has been approved according to law. (4) For purposes of this section, property tax revenue means revenue raised from a tax that is assessed annually upon the value of real and personal property. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language: A constitutional amendment to provide that the total amount of property tax revenue raised by a political subdivision in any fiscal year shall not be more than three percent greater than the amount raised in the prior fiscal year, except for amounts approved by voters and amounts needed to pay bonded indebtedness.</i>

Kissel Kohout ES Associates LLC
Ralston Public Schools
106th Legislature, 2nd Regular Session

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LR15	Pansing Brooks		Executive Board 02/22/2019	In Committee 01/25/2019	Provide the Executive Board of the Legislative Council appoint a special committee to be known as the Workforce Development Committee of the Legislature <i>The proposed Resolution would read: 1. That the Executive Board of the Legislative Council appoint a special committee of the Legislature to be known as the Workforce Development Committee of the Legislature. The committee shall consist of ten members of the Legislature appointed by the Executive Board with two members from the Appropriations Committee, two members from the Revenue Committee, two members from the Business and Labor Committee, two members from the Education Committee, and two members from the Government, Military and Veterans Affairs Committee. The committee members shall elect a chairperson and meet at the call of the chairperson. The Executive Board shall provide the committee with a legal counsel, committee clerk, and other staff as required by the committee from existing legislative staff.</i> <i>2. The Workforce Development Committee of the Legislature is hereby authorized to study (a) incentives to promote the creation and retention of workers in the state, including, but not limited to, transportation, housing, and civic vitality, (b) initiatives necessary (d) the role workforce issues play in incentivizing employers to create and keep jobs in Nebraska. The committee shall issue a report electronically with its findings and recommendations to the Executive Board of the Legislative Council on or before December 31, 2019. The Workforce Development Committee of the Legislature shall terminate on December 31, 2019. for the recruitment and retention of people in specific communities, including veterans and college graduates, (c) college loan forgiveness as a tool to recruit and retain young people, and (d) the role workforce issues play in incentivizing employers to create and keep jobs in Nebraska. The committee shall issue a report electronically with its findings and recommendations to the Executive Board of the Legislative Council on or before December 31, 2019. The Workforce Development Committee of the Legislature shall terminate on December 31, 2019.</i>
LR279CA	Scheer		Executive Board 01/22/2020	In Committee 01/10/2020	Constitutional amendment to authorize an increase in the number of members of the Legislature <i>Constitutional Amendment. Proposes the Legislature consist of no more than 55 members rather than the current 50.</i>
LR280CA	Wayne		Executive Board	In Committee 01/10/2020	Constitutional amendment to change legislative term limits to three consecutive terms <i>Constitutional Amendment. Proposes the change of Legislative term limits from two consecutive terms to three consecutive terms.</i>
LR284CA	Brewer		Revenue	In Committee 01/10/2020	Constitutional amendment to eliminate the state income tax over a four-year period <i>Constitutional Amendment. Proposes amendment that prohibits the state from imposing an income tax for all taxable years beginning or deemed to begin on or after January 1, 2024. Also, would require the Legislature to eliminate the income tax over a 4-year period.</i> <i>January 1, 2021-January 1, 2022 income tax rates shall be reduced to seventy-five percent of their pre-adjustment level</i> <i>January 1, 2022-January 1, 2023 income tax rates shall be reduced to fifty percent of their pre-adjustment level</i> <i>January 1, 2023-January 1, 2024 income tax rates shall be reduced to twenty-five percent of their pre-adjustment level</i> <i>January 1, 2024 forward no income tax shall be imposed</i>

2020 NEBRASKA UNICAMERAL LEGISLATURE
Alphabetical List

Capitol Mailing Address: Senator _____
 District # State Capitol
 PO Box 94604
 Lincoln NE 68509-4604

As of 1/1/2020

Senator	District	Capitol Phone	Room	City
Albrecht, Joni	17	(402) 471-2716	1404	Thurston
Arch, John	14	(402) 471-2730	1306	La Vista
Blood, Carol	3	(402) 471-2627	1021	Bellevue
Bolz, Kate	29	(402) 471-2734	1015	Lincoln
Bostelman, Bruce	23	(402) 471-2719	1118	Brainard
Brandt, Tom	32	(402) 471-2711	1528	Plymouth
Brewer, Tom	43	(402) 471-2628	1101	Gordon
Briese, Tom	41	(402) 471-2631	1019	Albion
Cavanaugh, Machaela	6	(402) 471-2714	11 th Floor	Omaha
Chambers, Ernie	11	(402) 471-2612	1302	Omaha
Clements, Robert	2	(402) 471-2613	1120	Elmwood
Crawford, Sue	45	(402) 471-2615	1012	Bellevue
DeBoer, Wendy	10	(402) 471-2718	1114	Bennington
Dorn, Myron	30	(402) 471-2620	11 th Floor	Adams
Erdman, Steve	47	(402) 471-2616	1124	Bayard
Friesen, Curt	34	(402) 471-2630	1110	Henderson
Geist, Suzanne	25	(402) 471-2731	2000	Lincoln
Gragert, Tim	40	(402) 471-2801	11 th Floor	Creighton
Groene, Mike	42	(402) 471-2729	1107	North Platte
Halloran, Steve	33	(402) 471-2712	1022	Hastings
Hansen, Ben	16	(402) 471-2728	11 th Floor	Blair
Hansen, Matt	26	(402) 471-2610	2010	Lincoln
Hilgers, Mike	21	(402) 471-2673	2108	Lincoln
Hilkemann, Robert	4	(402) 471-2621	2028	Omaha
Howard, Sara	9	(402) 471-2723	1402	Omaha
Hughes, Dan	44	(402) 471-2805	1117	Venango
Hunt, Megan	8	(402) 471-2722	1523	Omaha
Kolowski, Rick	31	(402) 471-2327	1018	Omaha
Kolterman, Mark	24	(402) 471-2756	2004	Seward
La Grone, Andrew	49	(402) 471-2725	11 th Floor	Gretna
Lathrop, Steve	12	(402) 471-2623	1103	Omaha
Lindstrom, Brett	18	(402) 471-2618	2015	Omaha
Linehan, Lou Ann	39	(402) 471-2885	1116	Elkhorn
Lowe, John S., Sr.	37	(402) 471-2726	2011	Kearney
McCollister, John S.	20	(402) 471-2622	1017	Omaha
McDonnell, Mike	5	(402) 471-2710	2107	Omaha
Morfeld, Adam	46	(402) 471-2720	1008	Lincoln
Moser, Mike	22	(402) 471-2715	1529	Columbus
Murman, Dave	38	(402) 471-2732	1522	Glenvil
Pansing Brooks, Patty	28	(402) 471-2633	1016	Lincoln
Quick, Dan	35	(402) 471-2617	1406	Grand Island
Scheer, Jim	19	(402) 471-2929	2103	Norfolk
Slama, Julie	1	(402) 471-2733	11 th Floor	Peru
Stinner, John P.	48	(402) 471-2802	1004	Gering
Vargas, Tony	7	(402) 471-2721	1000	Omaha
Walz, Lynne	15	(402) 471-2625	1403	Fremont
Wayne, Justin T.	13	(402) 471-2727	1115	Omaha
Williams, Matt	36	(402) 471-2642	1401	Gothenburg
Wishart, Anna	27	(402) 471-2632	1308	Lincoln

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1	Slama, Julie	(402) 471-2733	11 th Floor	Peru
2	Clements, Robert	(402) 471-2613	1120	Elmwood
3	Blood, Carol	(402) 471-2627	1021	Bellevue
4	Hilkemann, Robert	(402) 471-2621	2028	Omaha
5	McDonnell, Mike	(402) 471-2710	2107	Omaha
6	Cavanaugh, Machaela	(402) 471-2714	11 th Floor	Omaha
7	Vargas, Tony	(402) 471-2721	1000	Omaha
8	Hunt, Megan	(402) 471-2722	1523	Omaha
9	Howard, Sara	(402) 471-2723	1402	Omaha
10	DeBoer, Wendy	(402) 471-2718	1114	Bennington
11	Chambers, Ernie	(402) 471-2612	1302	Omaha
12	Lathrop, Steve	(402) 471-2623	1103	Omaha
13	Wayne, Justin T.	(402) 471-2727	1115	Omaha
14	Arch, John	(402) 471-2730	1306	La Vista
15	Walz, Lynne	(402) 471-2625	1403	Fremont
16	Hansen, Ben	(402) 471-2728	11 th Floor	Blair
17	Albrecht, Joni	(402) 471-2716	1404	Thurston
18	Lindstrom, Brett	(402) 471-2618	2015	Omaha
19	Scheer, Jim	(402) 471-2929	2103	Norfolk
20	McCullister, John S.	(402) 471-2622	1017	Omaha
21	Hilgers, Mike	(402) 471-2673	2108	Lincoln
22	Moser, Mike	(402) 471-2715	1529	Columbus
23	Bostelman, Bruce	(402) 471-2719	1118	Brainard
24	Kolterman, Mark	(402) 471-2756	2004	Seward
25	Geist, Suzanne	(402) 471-2731	2000	Lincoln
26	Hansen, Matt	(402) 471-2610	2010	Lincoln
27	Wishart, Anna	(402) 471-2632	1308	Lincoln
28	Pansing Brooks, Patty	(402) 471-2633	1016	Lincoln
29	Bolz, Kate	(402) 471-2734	1015	Lincoln
30	Dorn, Myron	(402) 471-2620	11 th Floor	Adams
31	Kolowski, Rick	(402) 471-2327	1018	Omaha
32	Brandt, Tom	(402) 471-2711	1528	Plymouth
33	Halloran, Steve	(402) 471-2712	1022	Hastings
34	Friesen, Curt	(402) 471-2630	1110	Henderson
35	Quick, Dan	(402) 471-2617	1406	Grand Island
36	Williams, Matt	(402) 471-2642	1401	Gothenburg
37	Lowe, John S., Sr.	(402) 471-2726	2011	Kearney
38	Murman, Dave	(402) 471-2732	1522	Glenvil
39	Linehan, Lou Ann	(402) 471-2885	1116	Elkhorn
40	Gragert, Tim	(402) 471-2801	11 th Floor	Creighton
41	Briese, Tom	(402) 471-2631	1019	Albion
42	Groene, Mike	(402) 471-2729	1107	North Platte
43	Brewer, Tom	(402) 471-2628	1101	Gordon
44	Hughes, Dan	(402) 471-2805	1117	Venango
45	Crawford, Sue	(402) 471-2615	1012	Bellevue
46	Morfeld, Adam	(402) 471-2720	1008	Lincoln
47	Erdman, Steve	(402) 471-2616	1124	Bayard
48	Stinner, John P.	(402) 471-2802	1004	Gering
49	La Grone, Andrew	(402) 471-2725	11 th Floor	Gretna

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54

RALSTON PUBLIC SCHOOLS

RALSTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2019



**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
 RALSTON PUBLIC SCHOOLS
 RALSTON, NEBRASKA
 TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Cash Basis	4 - 6
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis and Statement of Assets, Liabilities, and Fund Balances - Cash Basis - Governmental Funds	7 - 9
Statement of Net Position - Cash Basis - Fiduciary Funds	10
NOTES TO FINANCIAL STATEMENTS	11 - 24
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	25 - 26
Notes to Schedule of Expenditures of Federal Awards	27
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis	28 - 29
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis - Budget and Actual (Unaudited)	
General Fund	30 - 34
Depreciation Fund	35
Activities Fund	36
School Nutrition Fund	37
Bond Fund	38 - 39
Special Building Fund	40
Qualified Capital Purpose Undertaking Fund	41 - 42
Cooperative Fund	43
Student Fee Fund	44
Notes to Budgetary Schedules	45
Summary Financial Statement and Operating Statistics - Continuing Disclosure Undertaking (Unaudited)	46

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
TABLE OF CONTENTS

	Page
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE	
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 <i>Government Auditing Standards</i>	47 - 48
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	49 - 50
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	51 - 52
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	53



**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Douglas County School District No. 54
Ralston Public Schools
Ralston, Nebraska

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, as of and for the 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 cash basis of accounting described in Note 1; this includes determining that the 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 error or fraud.

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 auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, as of and for the year ended August 31, 2019, and the respective changes in financial position - cash basis for the year then ended in accordance with the cash basis of accounting as 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 cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's basic financial statements. The supplementary information on pages 28 - 46 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 25 - 27 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 supplementary information on pages 28 - 29 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 supplementary information on pages 28 - 29 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 30 - 46, which is the responsibility of management, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2019, on our consideration of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 4, 2019

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

FUNCTIONS/PROGRAMS	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total
Governmental Activities				
Instruction	23,399,141	547	3,813,715	(19,584,879)
Student support services	1,970,340			(1,970,340)
Instructional support services	1,032,073	20,580		(1,011,493)
General administration	668,912			(668,912)
School administration	2,377,543			(2,377,543)
Central services	1,572,326			(1,572,326)
Operation and maintenance of plant	3,683,460			(3,683,460)
Student transportation	1,048,491		240,687	(807,804)
Private and state categorical programs	449,743		225,883	(223,860)
Nutrition program	1,876,835	553,852	1,401,507	78,524
Cooperative expenses	1,545,869	2,391,859		845,990
Capital outlay	678,181			(678,181)
Debt service				
Principal	2,535,000			(2,535,000)
Interest	471,210			(471,210)
Total governmental activities	43,309,124	2,966,838	5,681,792	(34,660,494)

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
General Receipts				
Local receipts				
Taxes				
Property taxes - debt purpose				16,667,857
Property taxes - general purpose				2,924,702
Carline tax				4,285
Public Power District sales tax				549,127
Motor vehicle taxes				3,045,479
Interest and penalties on taxes				39,469
Interest				55,406
Police court fines				44,236
County fines and license fees				97,835
State aid				11,425,321
Other state receipts				1,707,264
Other nonrevenue receipts				5,835
Total general receipts				<u>36,566,816</u>
Change in net position resulting from receipts and disbursements				1,906,322
NET POSITION, beginning of year				<u>15,466,129</u>
NET POSITION, end of year				<u><u>17,372,451</u></u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

					Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Total Governmental Activities	Primary Government
		Charges for Services	Operating Grants and Contributions		
ASSETS					
Cash and cash equivalents					10,124,071
Cash at County Treasurer					<u>7,565,110</u>
TOTAL ASSETS					<u><u>17,689,181</u></u>
LIABILITIES					
Payroll withholdings					<u>316,730</u>
NET POSITION					
Restricted for:					
Debt services					6,685,155
Capital projects					1,736,087
Unrestricted					<u>8,951,209</u>
TOTAL NET POSITION					<u><u>17,372,451</u></u>

See accompanying notes to financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds								Total Governmental Funds	
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Reclassifi- cations		
DISBURSEMENTS (Continued)										
School administration	2,377,543									2,377,543
Central services	1,572,326									1,572,326
Operation and maintenance of plant	3,683,460									3,683,460
Student transportation	1,048,491									1,048,491
Private and state categorical programs	449,743									449,743
Nutrition program		1,876,835								1,876,835
Cooperative expenses						1,545,869				1,545,869
Capital outlay	278,765			397,216	2,200					678,181
Debt service										
Principal			1,270,000		1,265,000					2,535,000
Interest			360,065		111,145					471,210
Total disbursements	<u>36,448,021</u>	<u>1,876,835</u>	<u>1,630,065</u>	<u>397,216</u>	<u>1,378,345</u>	<u>1,545,869</u>	<u>32,773</u>			<u>43,309,124</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>1,149,733</u>	<u>84,794</u>	<u>1,080,167</u>	<u>(391,256)</u>	<u>(850,943)</u>	<u>845,990</u>	<u>(12,163)</u>			<u>1,906,322</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	83,008								(83,008)	
Transfers out		(83,008)							83,008	
Total other financing sources (uses)	<u>83,008</u>	<u>(83,008)</u>								
NET CHANGE IN FUND BALANCES	1,232,741	1,786	1,080,167	(391,256)	(850,943)	845,990	(12,163)			1,906,322
FUND BALANCES, beginning of year	<u>6,584,393</u>	<u>6,530</u>	<u>4,621,926</u>	<u>2,127,343</u>	<u>1,834,005</u>	<u>279,132</u>	<u>12,800</u>			<u>15,466,129</u>
FUND BALANCES, end of year	<u>7,817,134</u>	<u>8,316</u>	<u>5,702,093</u>	<u>1,736,087</u>	<u>983,062</u>	<u>1,125,122</u>	<u>637</u>			<u>17,372,451</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds							Reclassifi- cations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund		
ASSETS									
ASSETS									
Cash and cash equivalents	7,130,785	8,316		1,741,391	117,820	1,125,122	637		10,124,071
County Treasurer's balances	1,000,179		4,427,942	11	2,136,978				7,565,110
Due from other funds	2,900		1,274,151					(1,277,051)	
TOTAL ASSETS	8,133,864	8,316	5,702,093	1,741,402	2,254,798	1,125,122	637	(1,277,051)	17,689,181
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Payroll withholdings	316,730								316,730
Due to other funds				5,315	1,271,736			(1,277,051)	
Total liabilities	316,730			5,315	1,271,736			(1,277,051)	316,730
FUND BALANCES									
Restricted for:									
Debt services			5,702,093		983,062				6,685,155
Capital projects				1,736,087					1,736,087
Assigned for:									
Capital outlay	2,334,615								2,334,615
School nutrition		8,316							8,316
Other						1,125,122	637		1,125,759
Subsequent year's budget	1,564,178								1,564,178
Unassigned	3,918,341								3,918,341
Total fund balances	7,817,134	8,316	5,702,093	1,736,087	983,062	1,125,122	637		17,372,451
TOTAL LIABILITIES AND FUND BALANCES	8,133,864	8,316	5,702,093	1,741,402	2,254,798	1,125,122	637	(1,277,051)	17,689,181

See accompanying notes to financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2019

	Activities Fund
ASSETS	
Cash and cash equivalents	<u>302,660</u>
LIABILITIES	
Due to student groups and others	<u>302,660</u>
NET POSITION	<u><u>- 0 -</u></u>

See accompanying notes to financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska (the District).

Reporting Entity

The Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to 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 the GASB pronouncement, since the District's board 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. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement 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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements 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 activity 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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per one hundred dollars of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Fiduciary Fund Types

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; 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 accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, receipts are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. 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.

Taxes and other receipts collected by the county treasurers are included in receipts of the District in the year collected by the counties, and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in the following components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District currently has no amounts classified in this category.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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 after the following April 1, with the second one-half becoming delinquent after August 1.

Compensated Absences

Vacation and sick leave are recorded when paid. The maximum number of unused sick days that can be accrued varies from 10 days to 100 days depending on the employee's position and number of years of service. Payment of unused sick days ranges from 45% of the employee's hourly wage to \$65 per day. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. Full-year employees, employees that work more than 261 days per year, can accrue unused vacation time. The liability for accumulated unpaid vacation benefits of the District have not been accrued in accordance with the basis of accounting disclosed above.

Use of Estimates

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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

The District's cash and cash equivalents are reported as follows:

Governmental activities	10,124,071
Fiduciary funds	302,660
Total cash and cash equivalents	10,426,731

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2019, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2019.

NOTE 3. RETIREMENT PLAN

Plan Description

The Douglas County School District No. 54, Ralston Public Schools, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Benefits Provided

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, 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 (currently 2%) set by statute, 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 (currently 2%) set by statute, 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.

Contributions

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- District: The District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2019, was \$2,215,076.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT 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 writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2019, consisted of the following:

In June 2010, the District issued the Taxable Build America Bonds, Series 2010. These bonds were issued for \$2,795,000 and mature serially through December 2025 for renovation and upkeep of buildings District-wide. Interest ranging from 1.60% to 5.75% is due semiannually. As part of the Program, the District is credited a portion of the interest costs by the United States Treasury. The amount credited during the year ended August 31, 2019, was \$18,902. The balance at August 31, 2019, was \$195,000, with principal and interest paid by the Qualified Capital Purpose Undertaking Fund.

In October 2010, the District issued the General Obligation School Refunding Bonds, Series 2010, refunding the Series 2001 Bonds. These bonds were issued for \$21,025,000 and mature serially through December 2026. Interest ranging from 0.55% to 3.25% is due semiannually. The balance at August 31, 2019, was \$11,515,000, with principal and interest paid by the Bond Fund.

In June 2012, the District issued the Taxable Limited Tax Qualified School Construction Bonds, Series 2012, for building improvements District-wide. These bonds were issued for \$1,000,000 and mature in December 2027. Interest of 4.00% is due semiannually. As part of the Program, the District is credited 100% of the interest costs by the United States Treasury. The amount credited during the ended August 31, 2019, was \$12,123. The principal and interest was paid by the Qualified Capital Purpose Undertaking Fund and this bond was paid off during the year ended August 31, 2019.

In November 2013, the District issued the Limited Tax Building Bonds, Series 2013, for building improvements District-wide. These bonds were issued for \$635,000 and matured in December 2018. Interest ranging from 0.40% to 1.55% was due semiannually. The principal and interest was paid by the Qualified Capital Purpose Undertaking Fund and this bond was paid off during the year ended August 31, 2019.

In September 2016, the District issued the Limited Tax Building Bonds, Series 2016, for building improvements District-wide. These bonds were issued for \$2,570,000 and mature in December 2026. Interest ranging from 0.80% to 2.00% is due semiannually. The balance at August 31, 2019, was \$2,085,000 with principal and interest paid by the Qualified Capital Purpose Undertaking Fund.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

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

Total long-term debt payable, September 1, 2018	17,330,000
Bond payments	(2,535,000)
Bond proceeds	- 0 -
Total long-term debt payable, August 31, 2019	<u>14,795,000</u>

The principal and interest maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2020	1,745,000	398,643	2,143,643
2021	1,585,000	361,284	1,946,284
2022	1,625,000	319,282	1,944,282
2023	1,675,000	273,966	1,948,966
2024	1,715,000	226,950	1,941,950
2025 - 2028	<u>6,450,000</u>	<u>410,768</u>	<u>6,860,768</u>
	<u>14,795,000</u>	<u>1,990,893</u>	<u>16,785,893</u>

NOTE 5. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs, and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants 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 the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 6. 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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. INTERFUND ACTIVITY

Interfund transfers for the year consisted of the following:

School Nutrition Fund to the General Fund for support	<u>83,008</u>
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NOTE 8. LEASE COMMITMENTS

The District has entered into a 48-month lease for office equipment requiring monthly payments of \$1,573.

Future lease payments under the agreement are as follows as of August 31, 2019:

Year Ended August 31,	
2020	18,876
2021	6,292

NOTE 9. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Ralston, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2019, are as follows:

Total TIF valuation 2018	61,614,200
District's total levy (per \$100 valuation)	1.029790
District share of tax abatement	634,497

NOTE 10. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2018. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be reported as custodial funds and a statement of changes will be a required financial statement. Other activities not meeting this criteria will be reported as governmental funds. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 10. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS (Continued)

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after December 15, 2019. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 11. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2019, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Expendi- tures
<u>U.S. Department of Health and Human Services</u>			
Medicaid Cluster Passed through Omaha Public Schools			
Medicaid in Administration		93.778	<u>97,699</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) Base Allocation	19-6404-00-03-028-0054	84.027	209,489
IDEA Preschool (619) Base Allocation	19-6406-00-03-028-0054	84.173	19,639
IDEA Enrollment/Poverty	19-6410-00-03-028-0054	84.027	510,613
IDEA Proportionate Share	19-6412-00-03-028-0054	84.027	<u>31,864</u>
Total Special Education Cluster (IDEA)			771,605
Title I, Part A	19-6200-00-03-028-0054	84.010	563,285
Title I, Accountability	18-4210-00-03-028-0054	84.010	55,021
Title II, Part A	19-6310-00-03-028-0054	84.367	108,995
Title III, Limited English Proficient Grant	19-6925-00-03-028-0054	84.365	44,479
Title IV, Part A		84.424	6,448
Carl Perkins Basic Grant	19-6700-00-03-028-0054	84.048	23,185
Perkins reVISION Action Grant	19-6741-00-03-028-0054	84.048	46,044
McKinney - Vento Homeless Education	16-6991-00-03-028-0054	84.196	<u>3,177</u>
Total U.S. Department of Education			<u>1,622,239</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster Passed through Nebraska Department of Education			
National School Lunch Program		10.555	910,257
School Breakfast Program		10.553	370,897
Food Distribution Program	47600267200	10.555	178,191

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Expendi- tures
<u>U.S. Department of Agriculture (Continued)</u>			
Child Nutrition Cluster (Continued)			
Passed through Nebraska Department of Social Services			
Summer Food Program		10.559	<u>58,317</u>
Total Child Nutrition Cluster			1,517,662
Passed through Nebraska Department of Education			
Child and Adult Care Food Program		10.558	9,655
Fresh Fruit and Vegetable Program		10.582	<u>34,881</u>
Total U.S. Department of Agriculture			<u>1,562,198</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>3,282,136</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2019

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, under programs of the federal government for the year ended August 31, 2019. The information in the 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). Because the Schedule presents only a selected portion of the operations of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, provided no federal awards to subrecipients.

NOTE 4. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS				
Local receipts				
Taxes				
Property taxes - general purpose	16,667,845			16,667,845
Carline tax	3,648			3,648
Public Power District sales tax	467,428			467,428
Motor vehicle taxes	3,045,479			3,045,479
Interest and penalties on taxes	33,608			33,608
Tuition from other districts within the State	547			547
Interest	14,138	3,576		17,714
Police court fines	44,236			44,236
Categorical grants from corporations and other private interests	15,593			15,593
County receipts	97,835			97,835
State receipts	15,590,354			15,590,354
Federal receipts	1,613,467			1,613,467
Total receipts	<u>37,594,178</u>	<u>3,576</u>		<u>37,597,754</u>
DISBURSEMENTS				
Instruction	22,576,902		822,239	23,399,141
Student support services	1,970,340			1,970,340
Instructional support	999,300			999,300
General administration	668,912			668,912
School administration	2,377,543			2,377,543
Central services	1,572,326			1,572,326
Operation and maintenance of plant	3,683,460			3,683,460
Student transportation	1,048,491			1,048,491
Private and state categorical programs	449,743			449,743
Federal programs	1,622,239		(1,622,239)	
Capital outlay		278,765		278,765
Total disbursements	<u>36,969,256</u>	<u>278,765</u>	<u>(800,000)</u>	<u>36,448,021</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Reclassifi- cations	Total
OTHER FINANCING SOURCES (USES)				
Transfers	<u>83,008</u>	<u>800,000</u>	<u>(800,000)</u>	<u>83,008</u>
RECEIPTS OVER DISBURSEMENTS	707,930	524,811		1,232,741
FUND BALANCE, beginning of year	<u>4,774,589</u>	<u>1,809,804</u>		<u>6,584,393</u>
FUND BALANCE, end of year	<u><u>5,482,519</u></u>	<u><u>2,334,615</u></u>		<u><u>7,817,134</u></u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,774,589</u>
RECEIPTS		
Local sources		
Taxes		
1100 Property taxes - general purpose	17,242,181	16,667,845
1115 Carline tax	6,300	3,648
1120 Public Power District sales tax	340,000	467,428
1125 Motor vehicle taxes	1,989,321	3,045,479
1140 Interest and penalties on taxes		33,608
1321 Tuition from other districts within the State		547
1510 Interest	10,000	14,138
1921 Police court fines	40,675	44,236
1925 Categorical grants from corporations and other private interests		15,593
1990 Other local receipts	10,000	
Total local sources	<u>19,638,477</u>	<u>20,292,522</u>
County sources		
2110 County fines and license fees	<u>90,000</u>	<u>97,835</u>
State sources		
3110 State aid	11,425,321	11,425,321
3120 Special education	2,200,000	2,200,248
3125 Special education - transportation	225,000	240,687
3130 Homestead exemption		419,795
3131 Property tax credit		614,410
3132 Personal property tax credit		24,086
3134 Public service entity		5,989
3180 Pro-rate motor vehicle	25,000	41,997
3400 State apportionment	400,000	406,281
3500 State categorical programs		188,180

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
RECEIPTS (Continued)		
State sources (Continued)		
3535 Payments for high ability learners	24,000	22,110
3990 Other state receipts	170,000	1,250
Total state sources	<u>14,469,321</u>	<u>15,590,354</u>
Federal sources		
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	747,319	543,902
4506 Title I, Part A: Accountability ESSA Improving Basic Programs Accountability		47,558
4509 Title II, Part A ESSA Supporting Effective Instruction		109,413
4512 IDEA Part B (611) Base Allocation	993,709	207,516
4516 IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation		20,611
4519 IDEA Enrollment/Poverty		484,574
4521 IDEA Part B Proportionate Share		30,434
4522 IDEA Part C		4,901
4523 IDEA Special Projects		9,301
4525 Federal Vocational & Applied Technology Education (Carl Perkins)	27,513	30,495
4527 Title III, Part A ESSA English Language Acquisition, Language Enhancement, & Academic Achievement		24,792
4530 Other federal categorical receipts		2,271
4708 Medicaid in Public Schools (MIPS)	28,261	
4709 Medicaid Administrative Activities (MAAPS)	90,000	97,699
Total federal sources	<u>1,886,802</u>	<u>1,613,467</u>
Nonrevenue receipts		
5200 Fund transfers in		83,008
Total receipts	<u>36,084,600</u>	<u>37,677,186</u>
TOTAL FUNDS AVAILABLE		<u>42,451,775</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
DISBURSEMENTS			
Instruction			
1100	Regular instruction	17,487,716	14,146,794
1125	Regular instruction - flex-spending		589
1150	Limited English proficiency		886,774
1160	Poverty programs		3,086,160
1200	Special education - school age	5,593,252	4,302,293
1291	Special educational instructional programs - ages 3 - 5		32,226
1292	Special educational instructional programs - ages 0 - 2		77,562
1300	Summer school		44,504
Support services - students		1,244,128	
2110	Attendance and social work services		104,807
2120	Guidance services		405,987
2130	Health services		374,129
2141	Psychological services - SPED school age		310,081
2150	Speech pathology and audiology services		20,011
2151	Speech pathology and audiology services - SPED school age		640,333
2152	Speech pathology and audiology services - SPED ages 3 - 5		2,378
2153	Speech pathology and audiology services - SPED ages 0 - 2		103,461
2181	Visually impaired/vision services - SPED school age		9,153
Support services - instruction		2,230,089	
2210	Improvement of instruction		174,877
2212	Instruction and curriculum		307,451
2220	Library/media services		516,972
Support services - general administration			
2310	Board of Education	218,500	157,197
2320	Executive administration	750,000	474,852
2330	District legal services	75,000	36,863
Support services - school administration			
2410	Office of the Principal	2,130,108	2,180,185
2490	Other school administration support services		197,358

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Central services			
2510	Fiscal services	729,241	560,120
2530	Printing, publishing, and duplicating services		62,154
2560	Public information services		164,857
2570	Personnel services		108,482
2580	Administration technology services		676,713
Operation and maintenance of plant			
2610	Operations of buildings	3,746,093	2,792,198
2620	Maintenance of buildings		853,672
2650	Vehicle operation and maintenance	50,000	600
2660	Security		36,990
Student transportation			
2710	Vehicle operation - regular education	596,500	551,199
2712	Vehicle operation - school age SPED	586,124	497,292
Private and state categorical programs		90,000	
3400	Categorical grants from corporations and other private interests		111,125
3500	Other state categorical programs		129,060
3535	High ability learners		184,666
3540	State early childhood		24,892
Federal programs		1,741,028	
6200	Title I, Part A ESSA Improving Basic Programs Operated by Local Education Agencies		563,285
6210	Title I Accountability ESEA/ESSA Improving Basic Programs Accountability		55,021
6310	Title II, Part A ESSA Supporting Effective Instruction		108,995
6404	IDEA Part B (611) Base Allocation - Birth Through Age Four		209,489
6406	IDEA Preschool (619) Base Allocation		19,639
6410	IDEA Enrollment/Poverty (611)		510,613
6412	IDEA Part B Proportionate Share		31,864

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs (Continued)		
6700 Federal Vocational & Applied Technology Education (Carl Perkins)		23,185
6925 Title III, Part A ESSA English Language Acquisition, Language Enhancement, & Academic Achievement		44,479
6969 Title IV, Part A ESEA/ESSA Student Support & Academic Enrichment (SSAE) Grant (2018/19 Formula Based)		6,448
6990 Other federal categorical receipts		49,221
8000 Fund transfers out	2,141,863	
Total disbursements	<u>39,409,642</u>	<u>36,969,256</u>
 FUND BALANCE, end of year		 <u>5,482,519</u>
 ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		4,796,170
Due from other funds		2,900
Payroll withholdings		<u>(316,730)</u>
Total cash		<u>4,482,340</u>
 County Treasurers		 <u>1,000,179</u>
 TOTAL FUND BALANCE		 <u>5,482,519</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,809,804</u>
RECEIPTS		
Interest		3,576
Transfers from the General Fund	400,000	800,000
Total receipts	<u>400,000</u>	<u>803,576</u>
TOTAL FUNDS AVAILABLE		<u>2,613,380</u>
DISBURSEMENTS		
Capital outlay	1,653,988	278,765
Transfers to the General Fund	400,000	
Total disbursements	<u>2,053,988</u>	<u>278,765</u>
FUND BALANCE, end of year		<u>2,334,615</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,334,615</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>291,934</u>
RECEIPTS		
Interest		322
Activities receipts	640,000	573,439
Total receipts	<u>640,000</u>	<u>573,761</u>
TOTAL FUNDS AVAILABLE		<u>865,695</u>
DISBURSEMENTS		
Activities expenses	<u>876,308</u>	<u>563,035</u>
FUND BALANCE, end of year		<u>302,660</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>302,660</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>6,530</u>
RECEIPTS		
Sale of lunches	600,000	553,852
State reimbursement	22,000	15,818
Federal reimbursement	1,390,000	1,376,034
Child and adult care food program		9,655
Interest on investments	500	435
Other receipts		5,835
Total receipts	<u>2,012,500</u>	<u>1,961,629</u>
TOTAL FUNDS AVAILABLE		<u>1,968,159</u>
DISBURSEMENTS		
Salaries	600,000	544,066
Payroll taxes and benefits	110,000	112,345
Purchased services	5,500	1,186,798
Food and supplies	1,200,000	1,417
Equipment purchases	15,000	31,874
Other disbursements		335
Transfers to the General Fund	98,878	83,008
Total disbursements	<u>2,029,378</u>	<u>1,959,843</u>
FUND BALANCE, end of year		<u>8,316</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>8,316</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,621,926</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	2,647,231	2,487,894
Interest and penalties on taxes		3,463
Carline tax	2,200	549
Public Power District sales tax		52,553
Homestead exemption		63,029
Property tax credit		89,078
Personal property tax credit		7,201
Public service entity/railroad taxes		902
Pro-rate motor vehicle		5,563
Total receipts	<u>2,649,431</u>	<u>2,710,232</u>
 TOTAL FUNDS AVAILABLE		 <u>7,332,158</u>
DISBURSEMENTS		
Debt service		
Principal	2,217,356	1,270,000
Interest	446,261	360,065
Transfers to the General Fund	4,629,130	
Total disbursements	<u>7,292,747</u>	<u>1,630,065</u>
 FUND BALANCE, end of year		 <u>5,702,093</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
 RALSTON PUBLIC SCHOOLS
 RALSTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Due from other funds		<u>1,274,151</u>
County Treasurers		<u>4,427,942</u>
TOTAL FUND BALANCE		<u>5,702,093</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,127,343</u>
RECEIPTS		
Taxes		
Property taxes - general purpose		12
Interest and penalties on taxes		8
Interest		5,940
Total receipts	<u> </u>	<u>5,960</u>
TOTAL FUNDS AVAILABLE		<u>2,133,303</u>
DISBURSEMENTS		
Purchased services	1,991,486	
Buildings and sites		397,216
Total disbursements	<u>1,991,486</u>	<u>397,216</u>
FUND BALANCE, end of year		<u>1,736,087</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,741,391
Due to other funds		<u>(5,315)</u>
Total cash		<u>1,736,076</u>
County Treasurers		<u>11</u>
TOTAL FUND BALANCE		<u>1,736,087</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,834,005</u>
RECEIPTS		
Taxes		
Property taxes - debt services	424,258	436,808
Interest and penalties on taxes		2,390
Carline tax	700	88
Public Power District sales tax		29,146
Homestead exemption		10,091
Property tax credit		14,235
Personal property tax credit		1,154
Public service entity/railroad taxes		145
Pro-rate motor vehicle		2,058
Interest	6,000	261
Other federal categorical receipts		31,026
Total receipts	<u>430,958</u>	<u>527,402</u>
TOTAL FUNDS AVAILABLE		<u>2,361,407</u>
DISBURSEMENTS		
Debt service		
Principal	390,000	1,265,000
Interest payments	34,258	111,145
Capital outlay		
Building acquisition and improvement	2,038,157	2,200
Total disbursements	<u>2,462,415</u>	<u>1,378,345</u>
FUND BALANCE, end of year		<u>983,062</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
 RALSTON PUBLIC SCHOOLS
 RALSTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		117,820
Due to other funds		(1,271,736)
		<u>(1,153,916)</u>
County Treasurers		<u>2,136,978</u>
TOTAL FUND BALANCE		<u><u>983,062</u></u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
COOPERATIVE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>279,132</u>
RECEIPTS		
Tuition and other receipts	<u>1,500,000</u>	<u>2,391,859</u>
TOTAL FUNDS AVAILABLE		<u>2,670,991</u>
DISBURSEMENTS		
Special education instructional programs		
Regular salaries		1,080,421
Substitute salaries		780
Payroll taxes		80,706
Retirement		106,043
Other employee benefits		221,478
Purchased services		9,388
Supplies		11,667
Other disbursements		35,386
Total disbursements	<u>2,452,764</u>	<u>1,545,869</u>
FUND BALANCE, end of year		<u>1,125,122</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>1,125,122</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
STUDENT FEE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE (DEFICIT), beginning of year		<u>12,800</u>
RECEIPTS		
Activities receipts	20,000	20,580
Interest		30
Transfers from the General Fund	<u>20,192</u>	
Total receipts	<u>40,192</u>	<u>20,610</u>
TOTAL FUNDS AVAILABLE		<u>33,410</u>
DISBURSEMENTS		
Purchased services	<u>40,000</u>	<u>32,773</u>
FUND BALANCE, end of year		<u>637</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>637</u>

See accompanying notes to budgetary schedules.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - cash basis - budget and actual are presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Transfers

The District transferred \$800,000 from the General Fund to the Depreciation Fund for future capital outlay during the year ended August 31, 2019.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis:

General Fund	<u>1,232,741</u>
Receipts - budgetary basis	
General Fund	37,677,186
Depreciation Fund	803,576
Disbursements - budgetary basis	
General Fund	(36,969,256)
Depreciation Fund	<u>(278,765)</u>
Receipts over (under) disbursements - budgetary basis	<u>1,232,741</u>

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SUMMARY FINANCIAL STATEMENT AND OPERATING STATISTICS
CONTINUING DISCLOSURE UNDERTAKING
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

Taxable valuation (2018)	1,658,699,455
General obligation bonded debt (including leases and the bonds)	14,795,000
Current enrollment (average daily membership)	3,215
Total General Fund disbursements	36,969,256
Total number of employees	653



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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
Douglas County School District No. 54
Ralston Public Schools
Ralston, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's basic financial statements, and have issued our report thereon dated November 4, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2019



**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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
Douglas County School District No. 54
Ralston Public Schools
Ralston, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's major federal programs for the year ended August 31, 2019. Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's 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 the requirements of 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's compliance.

Opinion on Each Major Federal Program

In our opinion, Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2019.

Report on Internal Control Over Compliance

Management of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska, 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 Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Douglas County School District No. 54, Ralston Public Schools, Ralston, Nebraska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2019

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2019

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: Yes No

Significant deficiencies identified that are not considered to be material weaknesses: Yes None reported

Noncompliance matter to the financial statements disclosed: Yes No

Federal Awards

Internal control over major programs:

Material weakness identified: Yes No

Significant deficiencies identified that are not considered to be material weaknesses: Yes None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): Yes No

Identification of major programs:

Title I, Part A	84.010
Special Education Cluster (IDEA)	84.027/84.173

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

Auditee qualified as a low-risk auditee: Yes No

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2019

SECTION II. FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

DOUGLAS COUNTY SCHOOL DISTRICT NO. 54
RALSTON PUBLIC SCHOOLS
RALSTON, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2019

None.

VIA E-MAIL: jason_buckingham@ralstonschools.org

November 22, 2019

Mr. Jason Buckingham
Ralston Public Schools
8545 Park Drive
Ralston, NE 68127

REFERENCE: Proposal for Civil Engineering Services
RPS Ralston High School Athletic Facility Improvements
Ralston, Nebraska

Mr. Bukcingham,

Lamp Rynearson, Inc. is pleased to present this proposal to Ralston Public Schools (CLIENT) to provide civil engineering services associated with the Ralston High School Athletic Facility Improvements project. We understand the scope of our services for this project will include the following tasks.

SCOPE OF SERVICES

A. Survey

1. Complete a topographic survey in the area of proposed new construction to include the following information:
 - a. Legal description.
 - b. Monuments set and/or found.
 - c. Measured and recorded distances.
 - d. Vegetation including trees 6-inch in diameter and larger. Groupings of trees will be outlined.
 - e. Location of utilities existing on or serving the surveyed property as determined by observed evidence and markings by utility companies and other appropriate sources.
 - f. Type, size, depth, and direction of flow of storm and sanitary sewer on and within 25 feet of site as accurately as possible without entering manholes.
 - g. Contour lines at 1-foot and 5-foot intervals.
 - h. Spot elevations on paving edges, top of curb, and storm/sanitary manholes and inverts.
 - i. All existing observed improvements including buildings, paving surfaces, parking stripes, fences, and retaining walls.
 - j. Benchmarks utilized with vertical and horizontal datum note.
 - k. Include construction record information on topographic survey. This information is to be provided by the CLIENT prior to delivery of survey.
 - l. Review existing record drawings with the CLIENT to determine relevant information.
 - m. Include as "Not Verified" information on topographic survey.

Survey Assumptions

1. The release or creation of new/proposed easements is not included in the scope of services.
2. The production of an ALTA survey is not included in the scope of services.

B. Athletic Facility Design

1. Prepare final construction plans, including:
 - a. Site Plan.
 - b. Removal Plan.
 - c. Grading and SWPPP.
 - d. Storm Sewer and Subsurface Drainage Plan (athletic facility).
 - e. Storm Sewer and Subsurface Drainage Plan (parking lot and bleachers).
 - f. Paving Plan.
 - g. Synthetic Turf Playing Field Plan.
 - h. Synthetic Track Surface Plan.
 - i. Track Field Events Plan.
 - j. Miscellaneous Site Details Plan.
2. Prepare a project specification manual.
3. Prepare engineer's estimate of probable costs for site work construction.
4. Prepare contract documents, including incorporation of "up-front" documents to be provided to Lamp Rynearson by the CLIENT.
5. Prepare and coordinate submittal of application materials for the Nebraska Department of Environmental and Energy (NPDES) grading permit.
6. Attend one (1) plan review meeting with the CLIENT prior to signing and sealing the construction documents.
7. Coordinate with the City of Ralston Public Works Department and the Nebraska Department of Environment and Energy, as necessary.
8. Coordinate with the CLIENT.

Athletic Facility Design Assumptions

1. A geotechnical investigation will be prepared by Others and made available for Lamp Rynearson's use prior to final design.
2. We anticipate the local regulatory agency will consider the athletic facility improvements reconstruction project to be maintenance and, therefore, will not require a post construction stormwater management plan to address "no net increase" requirements and water quality requirements for storm water runoff.
3. Following the bid opening, the CLIENT shall make a decision on the project feasibility, and at such time, an additional proposal can be provided for construction administration services.

C. Bid Administration

1. Assist with advertising project for bids.
2. Administer contract bidding process.

3. Attend one (1) pre-bid meeting at Ralston High School.
4. Attend bid opening and prepare bid tabulations.
5. Review & evaluate bids with Ralston Public Schools and attend one (1) School Board Meeting.

C. General Assumptions

1. The project will be completed in accordance with the scope outlined above and assumes a “one-time design.” Any modifications to the design concept after work has been completed will be considered additional services.
2. All meetings will be in the Omaha metropolitan area.
3. Fees for any applications, filings or permitting, fees required by governing agencies, or any other fees not specifically defined herein are not included in our fees and, if required, will be paid by the CLIENT.
4. Unless Lamp Rynearson specifically requests that shop drawings or other material information be submitted for review, Lamp Rynearson will not accept, review, or transmit any shop drawing or other submittals.

SCHEDULE

We are prepared to begin work on the project immediately upon receipt of a signed copy of this proposal. Athletic facility design will be completed in accordance with the schedule as agreed upon by the CLIENT and shall commence when the signed agreement is returned to Lamp Rynearson.

COMPENSATION

We propose to bill stipulated lump sums for the services listed below:

Survey	\$7,000
Athletic Facility Design	\$20,000
<u>Bid Administration</u>	<u>\$3,000</u>
Subtotal Lump Sum	\$30,000

For requested additional services beyond the scope of services outlined above, an adjustment to the lump sum amounts or an additional lump sum will be negotiated.

SUPPLEMENTAL TERMS AND CONDITIONS

1. Invoices will be submitted monthly. All invoices are due upon receipt.
2. All reports, drawings, specifications, computer files, field data, notes, and other documents prepared by Lamp Rynearson, Inc. are instruments of professional service and shall remain the property of Lamp Rynearson, Inc. Lamp Rynearson, Inc. shall retain all common law, statutory, and other reserved rights, including, without limitation, the copyrights thereto.
3. If directed to suspend or cease work, Lamp Rynearson, Inc. shall be paid for services performed prior to the receipt of notice to cease work, together with any expenses from cessation of work. Should work on this project be stopped and consequently re-started, CLIENT hereby agrees Lamp Rynearson, Inc. may adjust the proposed fees or other compensation for the remaining work.
4. Ralston Public Schools hereby agrees, by acceptance of this proposal, to limit the liability of Lamp Rynearson, Inc. to Ralston Public Schools and to all construction contractors, arising from Lamp Rynearson, Inc. professional acts,

errors or omissions such that total aggregate liability of Lamp Rynearson, Inc. to all those named shall not exceed \$40,000 or Lamp, Rynearson & Associates, Inc. total fees for services rendered on the project, whichever is greater.

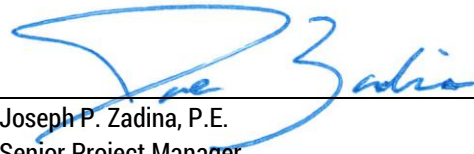
We appreciate the opportunity to present this proposal and look forward to assisting you in the successful completion of this project. We would be glad to discuss any questions you may have on our proposal. Please refer questions to Mr. Joe Zadina, our project manager. If this proposal is acceptable, we ask for acknowledgment by returning one (1) signed copy to us.

Sincerely,

LAMP RYNEARSON



Michael P. McIntosh, P.E., CFM
Design Group Lead



Joseph P. Zadina, P.E.
Senior Project Manager

Accepted By:

Ralston Public Schools

Date

Print Name: _____



13478 Chandler Road
Omaha, Nebraska 68138-3716
402.556.2171 Fax 402.556.7831
www.thielegeotech.com

December 6, 2019

Jason Buckingham
Ralston Public Schools
c/o Lamp Rynearson
8545 Park Drive
Ralston, NE 68127

**RE: PROPOSAL FOR GEOTECHNICAL EXPLORATION
RALSTON HIGH SCHOOL TRACK AND FIELD RECONSTRUCTION
8969 PARK DRIVE, RALSTON, NEBRASKA**

Dear Mr. Buckingham:

Enclosed is our proposal for geotechnical exploration related to the proposed Ralston High School Track and Field Reconstruction project to be located at 8969 Park Drive in Ralston, Nebraska. The accompanying proposal describes our approach and proposed scope of services, the estimated cost of the study, and the contract terms.

Thiele Geotech is a service-oriented firm offering geotechnical, material, and environmental engineering. Our focus is on providing quality engineering solutions based on each individual client's needs. Our professional staff has extensive experience with similar projects, and we have the equipment and resources available to complete this study.

We look forward to working with you and your design team on this project. If you have any questions, please call. If the accompanying proposal is acceptable, please return an executed copy to our office.

Respectfully,
Thiele Geotech, Inc.

A handwritten signature in blue ink that reads 'Heath E. Cutler'.

Heath E. Cutler, P.E.
Project Engineer

Enclosures

Copy: Joe Zadina, P.E. (Lamp Rynearson)

R:\PROPOSAL\GEOTECHNICAL DEPARTMENT\RHS TRACK AND FIELD RECONSTRUCTION.DOCX

Geotechnical Exploration Proposal
Ralston High School Track and Field Reconstruction
8969 Park Drive
Ralston, Nebraska
December 6, 2019

Thiele Geotech, Inc. is pleased to submit our proposal for geotechnical exploration related to the referenced project. The following sections detail our understanding of the project, our proposed scope of services, and the cost of the study. The contract terms are attached in Exhibit A. This proposal will be held open for a period of 45 days from the above date.

PROJECT DESCRIPTION

Our understanding of the project is based upon information provided by Lamp Rynearson.

The project consists of a full-depth removal and replacement of the existing asphalt running track and playing field located east of Ralston High School at 8969 Park Drive in Ralston, Nebraska. The existing track will be replaced with a new asphalt base and rubber surface, and the existing playing field will be replaced with a crushed rock base and synthetic turf field surface. The rock base will be placed on a prepared subgrade and separated from the subgrade by a moisture barrier. To facilitate drainage of the rock base, edge drains will be constructed around the perimeter of the field and trench drain laterals will be constructed across the field. Grade changes are assumed to be minimal at 2 feet or less.

Based on previous experience in the area, the soils on the site are expected to consist of man-placed fill overlying Peoria loess deposits. The loess is assumed to be of firm consistency.

SCOPE OF SERVICES

Our proposed geotechnical exploration will consist of a test boring to obtain geologic information and samples of the site soils, laboratory tests to determine the relevant engineering properties of the various soil strata, and a report of geotechnical engineering recommendations.

We will be responsible for the layout of borings and contacting Nebraska One-Call for public utility locates. Any private utilities will need to be located by others. Boring locations will be offset as necessary to avoid utilities and/or areas of limited access.

Prior to drilling, precautionary measures will be taken to protect the existing surfaces. A diamond-tipped concrete core bit will be used to drill through the track at each boring location, and where practical, the rubber track surfacing will be recovered for reuse. In the playing field, the synthetic turf will be cut with a knife and folded back during drilling. Following drilling, the track and turf surfaces will be returned to existing conditions as much as reasonably possible to allow for continued use prior to construction.

With the anticipated soil conditions, we propose to conduct a total of 10 test borings. The borings will be spaced across the site and at strategic locations, with 7 borings in the track and 3 borings in the playing field. Based on boring depths of 5 to 10 feet, a total drilling footage of up to 70 lineal feet is proposed. The borings will be sampled at intervals of 5 feet or less and a descriptive log of the test borings will be prepared. All borings will be backfilled with auger cuttings.

Based on the results of the test boring, a laboratory testing program will be established to evaluate the engineering properties of the various soil strata. Laboratory testing may include moisture content and

density determinations to characterize the state and uniformity of the deposits, unconfined compression tests to determine shear strength parameters, and index property tests for classification.

Our report will discuss the general soil and ground water conditions underlying the site; present the relevant engineering properties of the existing soils; provide earthwork and site preparation recommendations; and recommend design criteria and parameters for track and synthetic turf reconstruction, as well as other earth supported improvements.

The proposed scope of services does not include an evaluation of potential contamination on or near the site. If the environmental condition of the property is a concern, an environmental site assessment can be provided as an additional service.

ESTIMATED COST & SCHEDULE

Based on the indicated work scope, we propose a lump sum fee of \$3,300 for the geotechnical exploration. If additional work is authorized by the client due to unforeseen subsurface conditions or due to a change in scope, additional drilling, testing, and/or engineering will be provided at our normal fee schedule rates or for an agreed lump sum fee.

Approximately 3 weeks from your notice to proceed will be required to complete the study. The schedule is somewhat dependent on weather, site access conditions, and other factors including the actual subsurface conditions identified in the test borings. If this proposed schedule does not meet your project requirements, we would be happy to discuss alternate schedules.

ADDITIONAL SERVICES

Subsequent to completion of the geotechnical exploration report, additional services are often required that are not included in the above estimate. These include consultation with the design team and review of the final plans and specifications. In addition, construction phase quality control testing is an additional service not included in the above estimate. An environmental assessment, if required, can also be performed as an additional service. If we are requested to provide additional services including, but not limited to the above, you will be billed in accordance with our normal fee schedule. We would be happy to provide cost estimates for any additional services at your request.

EXHIBITS

Exhibit A – General Conditions

THIELE GEOTECH, INC.

By: Robert K. Lapke

Robert K. Lapke

13478 Chandler Road

Omaha, Nebraska 68138-3716

402/556-2171 Fax 402/556-7831

CLIENT: _____

By: _____ Date: _____

Name: _____

Address: _____

City, State: _____

Phone: _____ Fax: _____

GENERAL CONDITIONS

1. SCOPE OF WORK: Thiele Geotech, Inc. (including its officers, directors, employees and subconsultants, hereafter referred to as TG) shall perform the services described in the contract and shall invoice the client for those services at the Fee Schedule rates. Any cost estimates stated in this contract shall not be considered as firm figures unless specifically stated in this contract. If unexpected site conditions are discovered, the scope of services may change. TG will provide additional services at the contract Fee Schedule rates.

2. ACCESS TO SITES, PERMITS, AND APPROVALS: The client shall furnish TG with right-of-access to the site in order to conduct the planned exploration. Unless otherwise agreed, the client will also secure all necessary permits, approvals, licenses, and consents necessary to the performance of the services hereunder. While TG will take reasonable precautions to minimize damage to the property, it is understood by the client that, in the normal course of work, some damage may occur, the restoration of which is not part of this agreement.

3. UTILITIES: In the performance of its work, TG will take reasonable precautions to avoid damage or injury to subsurface utilities or structures. This includes requesting locates of utility owned lines and services. The client agrees to hold TG harmless and indemnify TG for any claims, payments, or other liability, including attorney fees, incurred by TG for damage to any privately owned subsurface utilities or structures which are not correctly identified to TG.

4. UNANTICIPATED HAZARDOUS MATERIALS: It shall be the duty of the client to advise TG of any known or suspected hazardous substances which are or may be related to the services provided; such hazardous substances including but not limited to products, materials, or wastes which may exist on or near any premises upon which work is to be performed by TG. If TG observes or suspects the existence of hazardous materials during the course of providing services, TG may, at its option, suspend further work on the project and notify client of the conditions. Services will be resumed only after a renegotiation of scope of services and fees. In the event that such renegotiation cannot occur to the satisfaction of TG, TG may, at its option, terminate this contract. It is understood and agreed that TG does not create, generate, or at any time take possession or ownership of hazardous materials as a result of its exploration services.

5. REPORTS AND INVOICES: TG will furnish up to 3 copies of reports to the client. Additional copies will be provided at the expense of the client. TG may submit invoices to the client monthly and upon completion of services. Payment is due upon presentation of invoices and past due 30 days from the invoice date. Client agrees to pay a finance charge on past due invoices of 1.25 percent per month, but not exceeding the maximum rate allowed by law.

6. OWNERSHIP OF DOCUMENTS: All reports, boring logs, data, notes, calculations, estimates, and other documents prepared by TG as instruments of service shall remain the property of TG.

7. SAMPLE DISPOSAL: Unless otherwise agreed, test specimens or samples will be disposed immediately upon completion of the test.

8. CONFIDENTIALITY: TG will hold confidential all business or technical information obtained from the client or generated in the performance of services hereunder and identified in writing by the client as confidential. TG will not disclose such information without the client's consent except to the extent required for; 1) performance of services under this contract; 2) compliance with professional standards of conduct for preservation of public safety, health, and welfare; 3) compliance with any court order or other governmental directive; and/or 4) protection of TG against claims or liabilities arising from performance of services under this contract. TG's obligations hereunder shall not apply to information in the public domain or lawfully acquired on a non-confidential basis from others. TG's technical and pricing information are to be considered confidential and proprietary, and shall not be released or otherwise made available to any third party without the express written consent of TG.

9. STANDARD OF CARE: Services performed by TG under this contract will be conducted in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing

under similar conditions. No other warranty, express or implied, is made or intended by the proposal for services or by furnishing oral or written reports of the findings made. The client recognizes that TG does not owe any fiduciary responsibility to the client. The client further recognizes that subsurface conditions may vary from those encountered at the location where borings, surveys, tests, or explorations are made by TG, and that the data, interpretations, and recommendations of TG are based solely upon the data available to TG. TG will be responsible for those data, interpretations, and recommendations, but shall not be responsible for the interpretation by others of the information developed.

10. LIMITATION OF LIABILITY: In recognition of the relative risks, rewards, and benefits to both the client and to TG, the risks have been allocated such that the client agrees to limit TG's liability to the client and all other parties claiming to have relied on TG's work provided through the client to \$50,000 or TG's total fee for services rendered on this project, whichever is greater. This limitation of liability is a business understanding between the parties voluntarily and knowingly entered into, and shall apply to all theories of recovery including, but not limited to, breach of contract, warranty, tort (including negligence), strict or statutory liability, or any other cause of action except for willful misconduct or gross negligence.

11. CONSEQUENTIAL DAMAGES: Neither party, including their respective contractors or subconsultants, shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages. This mutual waiver of consequential damages shall include, but is not limited to: loss of use, loss of profit, loss of business, loss of income, loss of reputation, and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty.

12. CLAIMS: Client agrees that any claim for damages filed against TG by Client or any contractor or subcontractor hired directly or indirectly by Client will be filed solely against TG or its successors or assigns, and that no individual person shall be made personally liable for damages, in whole or in part. All claims by Client shall be deemed relinquished unless filed within one year after substantial completion of TG's services under this agreement.

13. TERMINATION: This contract may be terminated by either party upon 7 days prior written notice. In the event of termination, TG shall be compensated by client for all services performed up to and including the termination date and for the completion of such services and records as are necessary to place TG's files in order and/or protect its professional reputation. If either party terminates this contract, these General Conditions shall survive termination and shall remain enforceable between the parties.

14. DISPUTE RESOLUTION: In an effort to resolve any conflicts that arise during or following this project, the client and TG agree that all disputes between them arising out of or related to this agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise. The client and TG also agree to include a similar mediation provision in all agreements with independent contractors and consultants thereby providing for mediation as the primary method for dispute resolution for all parties on the project.

15. PRECEDENCE: These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding TG's services.

16. ASSIGNMENT: Neither party under this contract may transfer or assign any rights under or interests in this contract without the prior written consent of the other party.

17. PROVISIONS SEVERABLE: In the event that any of the provisions of these General Conditions should be found to be unenforceable, it shall be stricken and the remaining provisions shall be enforceable.



School Improvement Plan

Blumfield Elementary

Building Vision

At Blumfield Elementary, we:

*develop a **caring** community that recognizes and respects the needs of each member,*

***learn** with and from one another, and*

***succeed** in growing academically and socially.*

Every. Day.

Guiding Mantra

Care. Learn. Succeed.

Collective Commitments

- Be **positive**.
- Show **flexibility**.
- **Respect** our time.
- Focus on **teamwork**.
- Show **courage** through vulnerability.
- Approach our work with an **open mind**.
- **Communicate** clearly, honestly, and openly.





- Remember **compassion** is empathy in action.
- Exercise **patience** with students, other staff, and ourselves.
- Hold ourselves and others **accountable** for success.
- Remember that **relationships** are the heart of our work

<p>Goal #1 - Math <i>58% of Blumfield students in Kindergarten through 6th grades will meet or exceed their projected MAP Growth goal during the 2019-2020 school year.</i></p>			
<p>Strategy: All students will increase their understanding of math concepts and problem solving strategies through flexible groups focused on differentiated math instruction to address areas for skill growth as determined by common and formative assessment data.</p>	<p>Data: MAP Math: <i>47% (159 students / 335 tested) met or exceeded in Winter 2018</i> <i>55% (185 students / 334 tested) met or exceeded in Spring 2019</i> <i>66% (206 students / 311 tested) met or exceeded in Winter 2019</i></p> <p>Other sources of data: <i>District Common Formative Assessments, MAP Math Conditional Growth Index, NSCAS, AQUESTT</i></p>		
<p>Action Step(s):</p>	<p>Timeline</p>		<p>Responsible Parties</p>





Staff will identify and unpack priority standards at each grade level.	2019	2024	All staff
Meet regularly in professional learning community team meetings to review student assessment data, make regrouping changes as needed, and identify curricular resources to best meet the skill needs of students in each group.	2019	2024	All staff
All teachers will utilize explicit math instruction and the use of manipulatives to develop conceptual math knowledge (systematic, direct, engaging and success oriented).	2019	2024	All staff
Use student data to determine student mathematics intervention and enrichment needs.	2019	2024	All staff
Each grade level will schedule a 30 minute math intervention and enrichment block to provide small group instruction.	2019	2024	All staff
Paraprofessional support time will be allocated to the math intervention block to support small group instruction.	2019	2024	All staff
Staff development, specifically regarding the development of collaboration, will be provided on inservices days to promote a healthy professional learning community within the building.	2019	2020	All staff
Guiding Coalition will meet bi-monthly to analyze building-wide data.	2019	2024	All staff
Staff will analyze data across demographics to identify areas of implicit bias.	2020	2024	All staff
New teachers will annually receive in-house staff development of-district math curriculum.	2019	2024	All staff
Continue our transition to Ralston Middle School for Pre-Algebra.	2019	2024	All staff





<p>Goal #2 - Social Emotional Learning <i>Staff will intentionally develop learning environments that promote student achievement in the five core social emotional learning competencies (self-awareness, self-management, social-awareness, relationship skills, and responsible decision making).</i></p>			
<p>Strategy: Staff will intentionally develop learning environments that promote student achievement in the five core learning competencies through the implementation of morning meetings and the Responsive Classroom approach as well as the continued use of Blumfield Bunch and small groups.</p>	<p>Data: ARTIC Scale (27 respondents): 5.25 - <i>Underlying Causes of Problem Behavior and Symptoms</i> 5.45 - <i>Responses to Problem Behavior and Symptoms</i> 5.47 - <i>On the Job Behavior</i> 5.58 - <i>Reactions to the Work</i> 5.76 - <i>Self-Efficacy at Work</i></p> <p>Other sources of data: <i>Hope Survey, Universal Behavioral Screener Data, Home Visit Data, Attendance, Discipline Referrals, Counseling Referrals, Small Group Data</i></p>		
<p>Action Step(s)</p>	<p>Timeline</p>		<p>Responsible</p>





			Parties
Staff will implement the morning meeting structure from the Responsive Classroom approach.	<i>2019</i>	<i>2024</i>	<i>Behavior Committee - 2019-2020 All staff - 2020-2021</i>
Staff, beginning with the behavior committee, will engage in professional development related to Responsive Classroom on in-service days.	<i>2019</i>	<i>2024</i>	<i>Behavior Committee - 2019-2020 All staff - 2020-2021</i>
Staff members will attend the 4-Day Responsive Classroom Institute.	<i>Summer 2019</i>	<i>Summer 2020</i>	<i>Summer 2019 - Counselor, instructional coach, step ahead teacher Summer 2020 - Classroom teachers</i>
New school expectations will be developed and implemented.	<i>2019</i>	<i>2024</i>	<i>All staff</i>
Staff will provide targeted, small group instruction for social-emotional learning.	<i>2019</i>	<i>2024</i>	<i>Counselor, school psychologist</i>
Blumfield Bunch will continue to be held one time per month to promote relationships and community across grade levels	<i>2019</i>	<i>2024</i>	<i>All staff</i>





Certified staff will analyze the results of the Hope Survey on an annual basis.	2019	2024	<i>All certified staff</i>
A committee comprised of stakeholders from all grade levels and departments will meet on in-service days to develop our school-wide behavior management system.	2019	2024	<i>Behavior Committee</i>



Superintendent Evaluation Overview

Dr. Mark Adler

2019/2020 School
Year



EFFECTIVE PRACTICE: (1) Shared Vision and Strategic Direction

The superintendent leads the development and implementation of a shared vision, strategic direction, and goals that reflect the district's core values, beliefs, and priorities.

Dr. Adler Self Evaluation Rating

- January 2020--**Proficient +**
- June 2020--

Board of Education Combined Rating

- January 2020--**Proficient**
- June 2020--

Effective Practice #1--Feedback Overview

- Continue work with the NASB Community Engagement Process
- Continue and enhance engagement opportunities with stakeholders
- Continue development and execution of the Strategic Priorities with timelines, assessment metrics, and identification of project leaders
- Continue and enhance regular reporting, input, and feedback opportunities of stakeholders.

EFFECTIVE PRACTICE: (2) Board, Policy, and the Education System

The superintendent provides direction for the board in policy development and district governance within the political, social, economic, or legal context in which the district exists.

Dr. Adler Self Evaluation Rating

- January 2020--**Distinguished**
- June 2020--

Board of Education Combined Rating

- January 2020--**Distinguished**
- June 2020--

Effective Practice #2--Feedback Overview

- Provide and update on the progress of the policy review process
- Continue and enhance the policy review process
- Continue and enhance the Board of Education reporting system and methods

EFFECTIVE PRACTICE: (3) Collaboration with Families and Community

The superintendent leads through a collaborative process engaging all stakeholders and mobilizing community resources in support of the vision and strategic direction of the school district.

Dr. Adler Self Evaluation Rating

- January 2020--**Distinguished**
- June 2020--

Board of Education Combined Rating

- January 2020--**Distinguished**
- June 2020--

Effective Practice #3--Feedback Overview

- Continue work with the NASB Community Engagement Process
- Continue and enhance efforts to create and grow partnerships with students, parents, staff, and community.
- Identify, engage, and educate current and new community groups around needed facility upgrades, financial status, and financing options

EFFECTIVE PRACTICE: (4) Continuous Improvement and Accountability

The superintendent promotes student success through a clearly defined process of accountability and a culture of continuous improvement.

Dr. Adler Self Evaluation Rating

- January 2020--**Distinguished**
- June 2020--

Board of Education Combined Rating

- January 2020--**Distinguished**
- June 2020--

Effective Practice #4--Feedback Overview

- Continue our commitment to Cognia and the District and Building School Improvement Process
- Continue and enhance data driven decision making at all levels
- Continue annual Building School Improvement Reporting to the Board of Education

EFFECTIVE PRACTICE: (5) Teaching and Learning

The superintendent ensures student success through continuous improvement and leadership focused on evidence-based practices in teaching and learning.

Dr. Adler Self Evaluation Rating

- January 2020--**Proficient**
- June 2020--

Board of Education Combined Rating

- January 2020--**Proficient**
- June 2020--

Effective Practice #5--Feedback Overview

- Create a culture of increased expectations at all levels to include strategic academic achievement support systems
- Continue and enhance HAL and AR opportunities at appropriate levels
- Continue and enhance data and analysis and review knowledge and opportunities
- Continue global academic strategic planning while keeping a focus on students as individuals
- Continue and enhance work within the SEL Strategic Priority
- Continue and enhance the PLC Strategic Priority
- Continue and enhance the Curriculum Adoption Cycle and Process

EFFECTIVE PRACTICE: (6) Personnel Leadership

The superintendent effectively uses strategies, processes, and systems to hire, develop and retain high-performing personnel who demonstrate a shared commitment to student success.

Dr. Adler Self Evaluation Rating

- January 2020--**Proficient** -
- June 2020--

Board of Education Combined Rating

- January 2020--**Proficient**
- June 2020--

Effective Practice #6--Feedback Overview

- Ralston Public Schools Leadership Academy
- Continue and enhance the EL Cohort
- Continue and enhance Recruitment Systems and Opportunities to include a focus on Diversity
- Continue and enhance Retention efforts
- Continue and enhance Quality Evaluation and Feedback efforts
- Continue and enhance quality compensation and benefits

EFFECTIVE PRACTICE: (7) Systems Leadership and Management

The superintendent promotes student success by managing the organizational structure and resources in a way that ensures a safe, efficient, and effective learning environment.

Dr. Adler Self Evaluation Rating

- January 2020--**Basic +**
- June 2020--

Board of Education Combined Rating

- January 2020--**Basic/Proficient (3/3)**
- June 2020--

Effective Practice #7--Feedback Overview

- Develop and implement a comprehensive Facilities Improvement System
- Continue and enhance equipment and vehicle replacement plans
- Continue and enhance quality business operations and oversight
- Continue, develop, and enhance fiscal strategies and financial management strategies to support current District resource needs

EFFECTIVE PRACTICE: (8) Equity, Climate, and Culture

The superintendent fosters and monitors district climate and culture to ensure equity and enhance the academic, physical, social, and emotional growth of all students.

Dr. Adler Self Evaluation Rating

- January 2020--**Distinguished**
- June 2020--

Board of Education Combined Rating

- January 2020--**Distinguished/Proficient (3/3)**
- June 2020--

Effective Practice #8--Feedback Overview

- Continue and enhance efforts in assessing and cultivating a quality culture and climate
- Home Visits
- Continue and enhance family engagement initiative and opportunities
- Continue and enhance opportunities to grow and learn more as it relates to diversity and inclusiveness

EFFECTIVE PRACTICE: (9) Leadership, Conduct, and Professional Growth

The superintendent leads with enthusiasm, fairness, and integrity; demonstrates a high level of personal and professional conduct; participates in professional learning opportunities; and, models continuous improvement.

Dr. Adler Self Evaluation Rating

- January 2020--**Distinguished**
- June 2020--

Board of Education Combined Rating

- January 2020--**Distinguished**
- June 2020--

Effective Practice #9--Feedback Overview

- RPS Leadership Academy
- Compassion and Empathy
- Stewardship
- Hope and Purpose
- Continue and enhance the support and collaborative approach you give to the Board of Education and administration in realizing the RPS Mission and Vision

Summary of Evaluation--Final Ratings & Comments

Dr. Adler Self Evaluation Rating

- January 2020--**Proficient**
- June 2020--

Board of Education Combined Rating

- January 2020--**Proficient**
- June 2020--

Summative Feedback Overview

- Invest in facility upgrades
- Continue and enhance engagement with students, staff, parents, and community
- Continue and enhance cultivating a positive and culture and climate focused on high expectations
- Push the Board, administration, students, staff, and community to places we don't even know we can go!

Final Thoughts....

The Ralston today does not look like the Ralston of yesterday, and can not look like the Ralston of today... pushing on the Board and community to take Ralston to the next stage of its journey will rest with you. Leadership like you have not experienced before is ahead of you. You are the leader needed to accomplish this work... please stay focused, dedicated and passionate about Ralston Public Schools and our amazing students and families!





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OPERATION: ENGAGE

SCHOOL BOARD MEMBERS ADVOCATE FOR NEBRASKA SCHOOLS

While the 2020 Legislative Session officially began a few weeks ago, Wednesday, January 22nd saw the first real opportunity for you, the locally elected school board member, representing your district, your community and Nebraska as a whole, to be heard.

The bill was LB 974, a bill to change taxation and school funding provisions, is Chairwoman Linehan's school funding proposal. With a number of concerning items in the bill, the education community had all hands on deck to communicate to the Revenue Committee 974's impact not only their particular schools but public education in Nebraska as a whole.

Dave Welsch, President of the Milford Board of Education, a 27-year veteran of the Board, spoke on NASB's behalf in opposition of the bill, and could not have done a better job! In addition to his role as a school board member, Dave is also a farmer and ag landowner.

"I have a strong interest and long involvement in both agriculture and education. I believe that this experience provides me with a unique perspective as we consider LB 974 today," Dave said. "While I applaud the efforts to try and reduce property taxes through increased state aid to education, I cannot support a bill which takes away the local control of locally elected school board members such as myself and over 1,700 others. The restrictions this bill places on school spending and property tax requests is not needed. School board members are already restricting spending and tax requests."

Marque Snow, President of the Omaha Board of Education, was also at the Capitol, stating that under the current proposal, OPS could lose \$27 million over three years, giving the board great concern due to the Legislature's history of manipulating TEEOSA to balance the state's budget.

NASB's Director of Government Relations, Colby Coash noted that while a lot of the superintendents and education advocates discussed the funding components within the bill, Dave and Marque did an incredible job to also talk about the role of the school board, sticking up for their peers across the state, and letting them do the job they were elected to do.

We appreciate their time, effort and willingness to share their story with the committee. The personal stories that you as school board members can bring to the Legislative process is invaluable. We encourage you all to stay engaged, and reach out to us on all of the ways in which you can be heard.

JANUARY 2020

UPCOMING EVENTS

PRESIDENT'S RETREAT

January 26 - 27 | Nebraska City*

February 16-17 | Sidney

February 16-17 | Kearney

*ON-SITE REGISTRATIONS WELCOME!

THIS WEEK!

BUDGET & FINANCE WORKSHOP

January 29 | Norfolk*

February 5 | Kearney*

*ON-SITE REGISTRATIONS WELCOME!

NEXT WEEK!

NSBA ADVOCACY INSTITUTE ELECTION 2020: CHAMPION OUR CHILDREN

February 2-4 | Washington, D.C.

SCHOOL BOARD MEMBER WEEK

February 9-15

Thank You School Boards!

LEGISLATIVE ISSUES CONFERENCE FINISHING STRONG IN THE SECOND HALF!

February 9-10 | Lincoln

STATE EDUCATION CONFERENCE CALL FOR PROPOSALS

Due March 6

NAEP STATE CONVENTION MARCH 31 - APRIL 1 | GRAND ISLAND

NSBA ANNUAL CONFERENCE

April 4-6 | Chicago

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The Nebraska Association of School Boards (NASB) is proud to recognize Megan Boldt, Director of ALICAP/Insurance, as she celebrates her fifteenth year with NASB. Boldt joined the Association as an underwriting specialist for the ALICAP insurance program, before becoming director in 2009.

ALICAP, or the All Lines Interlocal Cooperative Aggregate Pool is a members-only risk management program NASB offers to help school boards obtain quality workers' compensation and property/casualty insurance coverage at competitive rates. Insurance coverage includes: Property, General Liability, Automobile Liability and Physical Damage, School Boards Errors and Omissions, Crime, Public Employee Dishonesty, Flood, Pollution, Mold, Cyber Liability and Workers' Compensation. This cost-saving service allows Nebraska schools to benefit from reduced insurance premiums and the Pool's surplus is returned to the members in the form of a dividend.



“Megan has done a great job adding value for ALICAP members,” added NASB Executive Director, John Spatz. “Under her leadership, our loss control program has grown, we have added new coverages like cyber liability, and we have seen our dividends back to our membership grow to historic highs.”

Congratulations Megan on fifteen years with NASB!



PROTECT YOUR SCHOOL. PROTECT YOUR STUDENTS.

Background screening to suit your needs.

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800.608.3645 ext. 5600
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CREATE A COMPLETE, CUSTOMIZED POLICY MANUAL



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This is a great time to begin a Board Policy Manual Customization to give your board and administrators a much more accurate, complete and user-friendly Policy Manual for the start of the next school year. The goal of the NASB Policy Customization Service is to create a completed, customized policy manual (in hard copies and electronic format) with legal referencing and indexing that reflects in writing how your individual district actually operates.

We will evaluate a district's existing board policy manual, check for consistency and provide your board with a "road map" of expectations for the governance of your district. Your district has its own unique history and, over the years, has chosen to make different operating decisions than your neighboring districts. We will rewrite your existing board policy manual, keeping the decisions of your board in place, not throwing them out to be replaced by a generic set of policies.



Through this process we will be able to highlight the areas that are presently omitted and add the policies that most experienced boards and administrators believe are necessary for setting out the basic expectations for the operation and governance of your district. When these new policies are brought into your reorganized and updated manual, they are reviewed with your administrators and board policy committee to ensure the language and intent is appropriate to your local needs.

NASB wants your policies to be clearly written and easily understood by the people using them. Many Board Policy Manuals contain policies that are overly detailed, redundant, and confusing. If your School Board is using a Policy Manual that is disorganized, poorly written and difficult to understand, our manual customization process can correct that for you. This is a time intensive process on our part, but the result is to make your manual easier to use, clearer to follow, and simpler to update in future years.

FOR MORE INFORMATION:

Jim Luebbe - Director of Policy Services
800-422-4572 - jluebbe@NASBonline.org

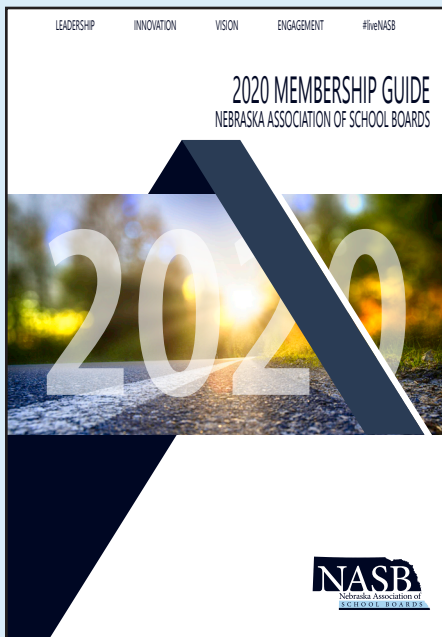
YOUR 2020 MEMBERSHIP GUIDE IS ARRIVING SHORTLY!

Forty-four pages of all NASB is and does, for you, our members, will be arriving to your district/ESU here in the upcoming weeks.

Throughout this year's Membership Guide, you will see and learn about the people, programs, services and vision that bring value to your board, your district, and your community. From the NASB staff, to the Board of Directors, to the Legislation Committee, to your fellow board members across the state.

This is a great reference to keep close throughout the year, as it includes the history of NASB and school boards in Nebraska, Why You Serve, Your NASB Leadership and Bylaws, 2019-20 State Senators, Board Member Code of Conduct & Meeting Procedures, Awards of Achievement & NASB Board Awards Criteria, Your NASB Programs, Services & Staff, Past Presidents, and more!

Thank you for making Nebraska a great place to LIVE!



NASB'S ANNUAL MEMBERSHIP DRIVE COMING SOON

Nebraska Association of
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YOUR NASB OFFICERS

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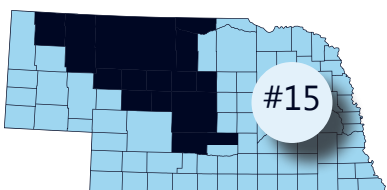
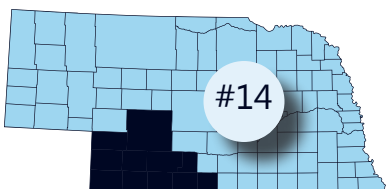
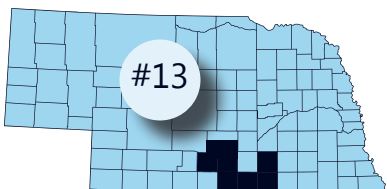
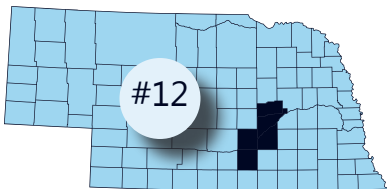
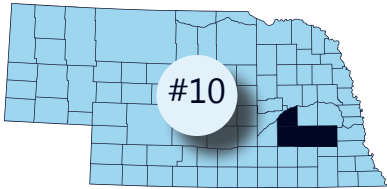
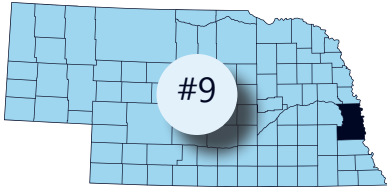
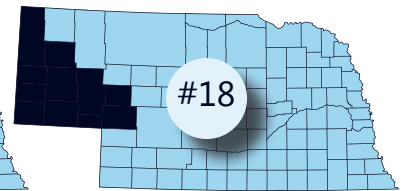
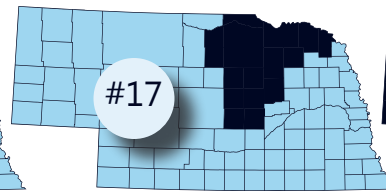
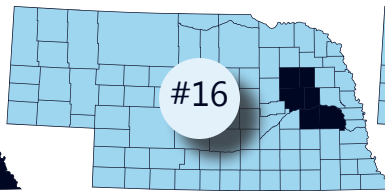
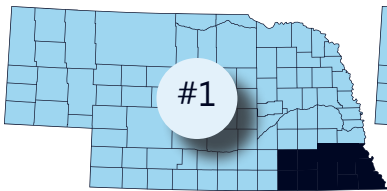
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Twenty-Two. A new year. A new decade. A new start for us all. So, what's next?

How NASB, and the school boards we represent conduct their day to day business is transforming daily. School board members know that no mission is more challenging, satisfying, or essential to the future of our state than preparing the next generation to be successful adults.

As an association we are tasked with representing urban and rural districts, the new US citizen and the 5th generation rancher, the town with the recently closed factory and the community with a population boom. School boards have a vital role in supporting those efforts, and NASB is here, committed to supporting all of Nebraska's 1,700 locally elected school board members serving our state, in whatever they may need.

We are working daily to provide boards the money-saving programs and information-sharing services needed to thrive, creating the tools and building the partnerships necessary for local school boards to be the educational leaders in their community. Many school board associations in other states have seen their dues increase in recent years. While working to increase the benefits of membership, NASB is pleased to continue offering the same dues percentage because of the success of our subsidiary programs.

For the past few years, you've seen the data on the dollars we invest into our schools, and the over-reliance on our property taxes to fund education. You've seen the focus NASB has put on the property tax issue engaging leaders inside and outside of education circles to bring property tax relief and to protect our schools.

Membership renewal notices are going out now to your district/ESU and we look forward to working for and with you and your board again this year. If you have any questions about NASB's programs, services, advocacy efforts, or any other item, please give us a call at 800-422-4572, or email schoolboards@NASBOnline.org. Once again, we are offering a 2% discount for all annual dues received prior to April 1.

So, what's next? For school boards across Nebraska to be viewed as state leaders. Leaders with a strong voice who will continue to find ways to collect data to learn how we can best help our most vulnerable students, help our boards implement the strategic plans they are adopting, and never shy away from the call to make our voices heard at the State Capitol. Leaders who know it takes all 1,700 of us pitching in to make it happen.

WATCH YOUR MAILBOX FOR MEMBERSHIP DRIVE INFO SOON!

- Region 2 = Bellevue Public Schools & Westside Community Schools
- Region 3, Region 6, Region 7 = Omaha Public Schools & ESU 19
- Region 4, Region 5 = Lincoln Public Schools & ESU 18
- Region 8 = Papillion La Vista Community Schools & Ralston Public Schools
- Region 19 = Millard Public Schools

TEAMMATES FOSTERS GROWTH, HOPE IN MIDWEST SCHOOLS

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For some students, not all life skills can be learned in the classroom. For Doran Kolasa, he remembers needing an extra person to talk to when he was a fourth grader in Anselmo-Merna Public Schools.

That's when the TeamMates Mentoring Program stepped in.

"My first impression of my mentor in elementary school was very thrilling," he explained. "I was excited to receive a mentor and to learn from him."

TeamMates mentees range from grades 3-12 and are nominated into the program either through a parent, school staff member or self-nomination. 34% of TeamMates mentees are self-nominated.

As Doran looks back on his relationship with his mentor, he remembers developing life skills like building a work ethic, financial goals, and communicating with others.

"I believe it's important for students to look into the TeamMates Mentoring Program because it gives you opportunities to catch up with students who may be ahead of you in the race for success," he said.

TeamMates also helped pay his way to college. In 2017, Doran was awarded the Fort Hays State University TeamMates Scholarship. This award varies based on need and ranges from \$4,000 to \$14,000 over four years to Fort Hays State University in Hays, Kansas.

One of the requirements of this scholarship is to have a TeamMates+ mentor while in college. Those matches meet once a month on campus rather than once a week. Some mentees are able to continue with their mentor from high school, but some opt for one on a more local level.

"I enjoy talking to my new mentor," Doran said. "She is very helpful and helping me through different issues and other normal activities on campus."

The Fort Hays State junior is studying Social Work with a Certificate in Leadership Studies.

"This major allows me to work with students in different ways through Foster Care, the Welfare System, and will allow me to maybe bring change to the social work system here in the United States or in Kansas and Nebraska," Doran explained.

Doran said his time in TeamMates as well as other personal factors helped influence his decision to work with students in the Foster Care and Welfare System. Though not all TeamMates mentees have that background, Doran said any child can benefit from a mentor.

"You can be a very influential person in a young person's life," he said. "You can keep them from being bullied or hurt at school by providing them with a friend who they can talk to about their problems."



TeamMates is a school-based mentoring program focused on creating friendships between a student and an adult once a week at school during the academic year. Matches play board games, kick around the soccer ball, or just talk. Mentors are not expected to be experts, they just have to be there for their mentees.

To learn how to do good by being you, go to www.teammates.org.

NASB FROM SCHOOL BOARD TO THE STATE CAPITOL

Nebraska Association of
SCHOOL BOARDS

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Did you know ... 10 of the current 49 Senators first sat in your chair as a school board member? This is the eighth installment where we sit down with a former sbm now serving as a state senator to learn about the transition, how their experience on the school board has helped them inside the Capitol, and get their thoughts on some of the key items regarding public education in Nebraska.

Next up is Senator Steve Erdman.

Senator Erdman was elected to the Nebraska State Legislature in 2016 to represent District 47 consisting of Arthur, Banner, Box Butte, Cheyenne, Deuel, Garden, Keith, Kimball, Morrill and Sioux counties in the Panhandle. Prior to being elected to the Legislature, Senator Erdman served on the Bayard Board of Education. Now, on to the questions ...

Starting off, which is more fun school board or state legislature?

I don't consider either as a fun position. They are both very serious positions. I have enjoyed both.

How did your experience as a school board member help you this past year?

As a school board member, there were difficult decisions which prepared me for similar difficult decisions as a Senator.

What have you learned as a senator that you wish you would have known when you served as a school board member?

To have a better understanding of the state aid to schools formula, and how funding from school lands are distributed.

What do current school board members need to know about interacting with senators?

It is important to know when interacting with a Senator to keep your emails, letters or calls brief and to the point. We get a lot of emails, so share your idea or concerns in a concise manner and if we need more information, we will contact you. Make sure you leave your contact information so we can contact you.

CONTINUED ON PAGE 7

CONTINUED FROM PAGE 6

How has your perspective of school finance changed as a result of your new role?

I have a better understanding of the shortfall of the state to fund schools. The state constitution reads it is the state's obligation to "provide for the free instruction in the common schools" K-12. The majority of school districts get little or no state aid.

When you were a school board member, what priority issue(s) did you want the Legislature to address?

State funding had to be number one. Second, the unfunded mandates placed on the schools that required the district to raise property taxes was an issue.

What are your priorities as it relates to education?

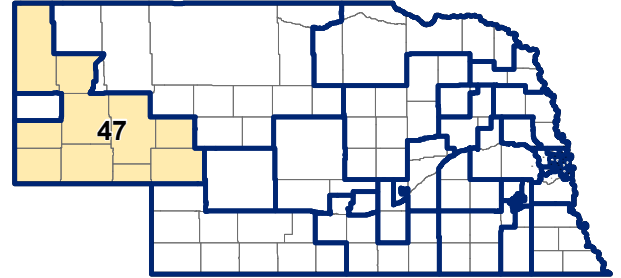
My priorities are very straightforward. All children should be able to read at third grade level by third grade if capable. There should be discipline to prevent disruptions that distract from learning. Teach civics so that young folks have an understanding of our government, and the importance and privilege of living in the greatest country in the world. Teach math that makes sense; common core is a problem.

How can a current school board member support you in advancing areas of mutual importance?

By communicating their concerns so I can understand issues I may not be aware of.

Final thoughts?

Please know that the influence you have on those you serve is like no one else in their lives. Thank you for what you do!



DOWNLOAD YOUR 2020 ADVOCACY HANDBOOK

DIRECT DOWNLOAD

http://nasb.envisiams.com/docs/default-source/advocacy/2020-nasb-advocacy-handbook.pdf?sfvrsn=46837b05_2

ADVOCACY HANDBOOK PAGE OF NASBONLINE.ORG

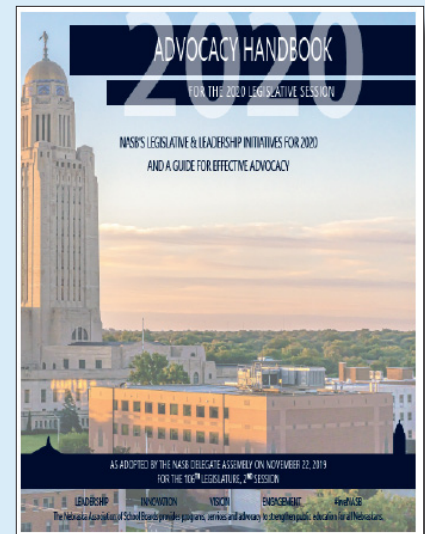
<http://members.nasbonline.org/index.php/advocacy-handbook>

The Advocacy Handbook includes NASB's legislative and leadership initiatives, as well as tips for effective advocacy and much more, is now available to view, download and print at the Government Relations section of the NASB website.

We look forward to working for and with you this session ... do not hesitate to reach out to NASB at anytime with questions on particular bills, initiatives, becoming more engaged, or the overall legislative process in general.

- Share Your Story
- Know Your District's Data
- Understand The Data That Will Make A Difference

Matt, Colby, John & Vicki
Your NASB Legislative Team



2020 LEGISLATIVE ISSUES CONFERENCE FEBRUARY 9-10 | CORNHUSKER MARRIOTT HOTEL LINCOLN

REGISTER
NOW!

2020 LEGISLATIVE ISSUES CONFERENCE
FEBRUARY 9-10 | CORNHUSKER MARRIOTT HOTEL LINCOLN

2020

FINISHING STRONG IN THE SECOND HALF!

NASB

SUNDAY, FEBRUARY 9 - 6:00 PM - RECEPTION, DINNER & PROGRAM

"Been There, Done That. Why School Finance Reform Is So Hard"

- Former Speaker Greg Adams

MONDAY, FEBRUARY 10 - 8:30 AM TO 1:00 PM

Welcome and Introductions - NASB President Stacie Higgins; Lt. Governor Mike Foley; Bill Overview; Sen. Mike Groene, Chair of Education; Sen. Lou Ann Linehan, Chair of Revenue; Sen. Tom Brewer, Chair of Government, Military & Veterans Affairs; Speaker Scheer; Sen. Lynne Walz; Sen. Mark Kolterman, Chair of Retirement Systems; Ann Hunter-Pirtle, Stand for Schools; Lunch with Senators.

(Speaker list subject to change)

BUDGET & FINANCE WORKSHOPS

REGISTER
NOW!

NEXT
WEEK!

JANUARY 29 | NORFOLK - LIFELONG LEARNING CENTER

FEBRUARY 5 | KEARNEY - HOLIDAY INN

"An investment in knowledge pays the best interest." --Benjamin Franklin

School finance is a complex task. The Leadership Team, comprised of both the board and Superintendent/ESU Administrator is responsible for managing the finances within their district/ESU. This evening workshop will feature former superintendents Carl Dietz and Matt Fisher, two school finance experts, who will share their experiences.

This workshop will be suited for both new board members and administrators just learning the process, as well as seasoned veterans who have been through this annual process.

CALL FOR STATE CONFERENCE PROPOSALS



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2020 STATE EDUCATION CONFERENCE PROPOSALS | DUE MARCH 6

[HTTPS://NASB.ENVISEAMS.COM/PROPOSALS](https://nasb.envisiams.com/proposals)



Growing Greatness

CHI HEALTH CENTER - DOWNTOWN OMAHA - NOVEMBER 18-20, 2020

... SEARCH, STRENGTHS & AWARDS

EDUCATION LEADERSHIP SEARCH SERVICE

Accepting applications for Kimball, Wakefield, and Scribner-Snyder.

View Superintendent openings through NASB or apply now at
www.nasbsuptsearch.org

Contact Shari at sbecker@nasbonline.org with questions on openings or for a proposal to facilitate a search for your next Superintendent/ESU Administrator

GALLUP STRENGTHSFINDER

If you have *Activator*, take responsibility for your intensity by always asking for action when you are part of a group.

If you have *Futuristic* in your Top 5, do something today that your future self will thank you for.

How will you use your CliftonStrengths to accomplish your goals in 2020?

- Shari -

... ADVOCACY & GOVERNMENT RELATIONS

Stay up to date with the latest on all bills NASB is following & download your copy of the 'Advocacy Handbook' under the Government Relations tab of www.NASBonline.org

KEY DATES OF NOTE

Committee hearings started Jan 21, end Feb 27

The NASB Legislation Committee meeting is scheduled for Feb 9

The annual NASB Legislative Issues Conference is February 9-10 in Lincoln ... join us!

Priority bills are announced by Feb 25

Full day debate begins March 3

The final day of the 106th Legislature, 2nd Session is currently scheduled for April 23

Look to NASB to keep you informed on pertinent information through *Legislative Notes* updates and on social media!

Bookmark NASB's Bills page at
<https://nasb.envisiams.com/legislative-bills>

- Call Colby with any questions! -



Paul Grieger
(800) 528-5145
pgrieger@dadco.com

Building a Better Future with Nebraska's Public Finance Partner

D.A. Davidson & Co. has long been a leader in innovative debt financing for school districts. What we're most proud of are the relationships we've nourished and the strong community improvements that are made as a result.

Our public finance professionals take a personal interest and a hands-on approach, carrying our deals from start to finish. Because you deserve solutions tailored to fit you.

- School Bond Issues
- Tax Anticipation / Construction Notes
- Lease-Purchase Financing
- QCPUF Bonds
- Refinancing Bond Issues



Cody Wickham
(866) 809-5596
cwickham@dadco.com



Andy Forney
(866) 809-5443
aforney@dadco.com



D | A | DAVIDSON

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dadavidson.com | D.A. Davidson & Co. member FINRA and SIPC

... POLICY

Many reports have appeared in the media this past year about incidents of staff sexual misconduct with students. Boards and administrators should take time to review their district's policy on staff conduct with students to consider whether it adequately outlines the maintaining of professional boundaries between staff and students. The policy should also require employees to notify administrators if they become aware of a situation that may constitute a violation of the policy and remind staff of the possible consequences of any violations.

Contact Jim to learn more!

... ENERGY PURCHASING

Extremely cold winter weather is back again and districts are experiencing very high volumes of natural gas usage. Our NJUMP and CJUMP Interlocal gas purchasing program members have saved a great deal of money by purchasing their gas at some of the lowest rates ever in the last year. This is a good time to request the paperwork for purchase delegation agreements if you wish to join this program and take part in cost savings for the 2020-2021 heating season.

Contact Jim to learn more!

... TECHNOLOGY

DID YOU KNOW?

During meetings, you have the ability to Follow the Leader, and when the Leader opens an attachment, you're right there with them? Additionally, if you've added notes, those notes are there as well.

While working through your Negotiations, you've got the ability to forecast the additional increasing expenses for your next school year using projections?

Contact us for more information at info@sparqdata.com!

... BOARD LEADERSHIP

We've hit the ground running in the new year and are currently working with several districts across the state in their strategic planning efforts. We are honored to work with these districts who are centered on community-wide leadership and alignment between student achievement, district resources, and the cultural mission of the school district. As you embark upon the new year, we encourage you and your board to contemplate the effective governance the board provides:

- How, or how well, does your board focus on student achievement?
- How effective is the collective leadership your board provides and are you modeling effective and impactful influence with internal and external stakeholders?
- How will your board best meet the needs of the students you represent and serve? Are you providing diverse learning opportunities, meeting the social-emotional needs of students and staff, are you providing a diverse and equitable learning experience for all students? Will the education your district provides prepare each student for lifelong success?
- How can we improve and grow our collective leadership to support student achievement?

2020 Elections - February 18 is the last day for incumbents to file. *Election information varies by school district/Class, to see your class specific information, please visit:

<http://members.nasbonline.org/index.php/board-member-candidate>

Negotiations - If an agreement is not reached by February 8, the parties shall submit to mandatory mediation or fact-finding as ordered by the commission, unless the parties mutually agree, in writing, to forgo mandatory mediation or fact finding.

President's Retreat – February 16/17 at Kearney and Sidney (registration deadline is February 10)
On-site Registrations Welcome!

Marcia, Kori, Melissa & Karla

... MEMBER ENGAGEMENT

January visits have included Axtell, Bruning-Davenport, Cambridge, Cedar Bluffs, Eustis-Farnam, Mead & Wahoo

Hope to see some of you at the events in January & February.

Consider submitting a proposal for a breakout session at the 2020 State Education Conference. Proposals will be accepted now through March 6th at <https://nasb.envisiams.com/proposals>

- Sharon -

... ALICAP & INSURANCE

ALICAP's January Safety Topic for Schools is "Visitors at School." This month ALICAP is encouraging schools to review their safety protocols regarding school visitors, with all students and staff. Students: Please do NOT open exterior doors for visitors. Staff: If you see a visitor without a visitor badge, approach the person and offer to walk them to the office to properly check-in.

Thanks, Megan!

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To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'.
If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

JANUARY

President's Retreat | January 26-27 | Nebraska City

Budget & Finance Workshop | January 29 | Norfolk

FEBRUARY

NSBA Advocacy Institute | February 2-4 | Washington, D.C.

Budget & Finance Workshop | February 5 | Kearney

Legislative Issues Conference | February 9-10 | Lincoln

School Board Member Week in Nebraska | February 9-15

President's Retreat | February 16-17 | Kearney

President's Retreat | February 16-17 | Sidney

MARCH

State Education Conference - Call for Proposals | Due March 6

NAEP State Convention | March 31-April 1 | Grand Island

APRIL

NSBA Annual Conference | April 4-6 | Chicago

Mark Your Calendar for the Nebraska Reception - Saturday, April 4 - Location TBD!

Board Presidents: Check your inbox each month for the monthly 'NASB Update' to include in your meeting agenda.
Please contact mbelka@NASBonline.org with any questions, or if you are not receiving them.

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dnaumann@ayarsayars.com - ayarsayars.com
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(ALL students deserve the respect of high expectations!)
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A monthly publication from the Nebraska Association of School Boards



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OPERATION: ENGAGE - SCHOOL BOARD MEMBERS ADVOCATE FOR NEBRASKA SCHOOLS
MEGAN BOLDT CELEBRATES FIFTEEN YEARS WITH NASB
CREATE A COMPLETE, CUSTOMIZED POLICY MANUAL
YOUR 2020 MEMBERSHIP GUIDE IS ARRIVING SHORTLY
NASB'S ANNUAL MEMBERSHIP DRIVE COMING SOON
TEAMMATES FOSTERS GROWTH, HOPE IN MIDWEST SCHOOLS
FROM SCHOOL BOARD TO THE STATE CAPITOL
CALL FOR STATE CONFERENCE PROPOSALS
TRAINING, NETWORKING, ENGAGEMENT & EVENTS
... AND MUCH MORE!

AS WELL AS "THIS MONTH IN ..."

... ADVOCACY & GOVERNMENT RELATIONS
... ALICAP & INSURANCE
... BOARD LEADERSHIP
... ENERGY PURCHASING
... MEMBER ENGAGEMENT
... POLICY
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106th Legislature, 2nd Session

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DURING SESSION, THE EDUCATION COMMITTEE MEETS ON MONDAYS AND TUESDAYS IN ROOM 1525 ON THE 1ST FLOOR OF THE CAPITOL

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FEBRUARY 9-10
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UNDERSTAND THE DATA THAT WILL MAKE A DIFFERENCE

NASB LEGISLATIVE TEAM

COLBY COASH, JOHN SPATZ,
MATT BELKA & VICKI WALTER-WINTERS

EVERYTHING LB 974 ...

LB 974, to change taxation and school funding provisions, was introduced Monday and will be heard in front of the Revenue Committee this Wednesday, January 22nd. This is Chairwoman Linehan's school funding proposal, which has had significant media coverage over the past few days.



We want to give you, as school board members, an outline of what the bill does both from our perspective, and from the introducer herself. Senator Linehan was very gracious in giving NASB about 20-minutes of her time this week to break down the bill in a 1-on-1 with Colby. That video can be viewed here:

<https://vimeo.com/385546457>

Right now, there are a lot of items within the bill that concern us. That being said, we will be on record in opposition to LB 974 in front of the Committee. Let's unpack all that this bill does:

- **Funding source/cost:** This proposal utilizes revenue growth as funding source. The cost of proposal is approximately \$535 million over the next 3 years. Revenue growth is (optimistically) projected to grow to \$405 million which means this proposal is \$130 million short. This is a permanent change in tax policy based on projected revenues. All increases in state resources through closing tax exemptions, etc. have been taken off the table.
- **Valuations:** Lowers taxable valuation of ag land both in and out of TEEOSA by 20% over two years. Lowers taxable value of residential/commercial property both in and out of TEEOSA by 15% over three years - for school districts only.
- Eliminates averaging adjustment and allocated income tax distributions.
- Changes calculation and reduces net option funding. Option student payments will decrease as a result.
- Reduces building fund from \$0.14 to \$0.06 cents.
- No new construction without a vote of the people.
- Changes maximum levy to the lesser of 1.06 cents OR local formula contribution starting in year 4 (which is the prior year's valuation increased by CPI, but no less than 0% and no more than 2.5%) plus valuation growth.
- **Spending limits:** Limits spending growth to CPI (but no less than 0% and no more than 2.5%) in year one onward and creates property tax asking cap starting in year four. CPI is

CONTINUED ON PAGE 2



106th Legislature, 2nd Session

CONTINUED FROM PAGE 1

problematic from a budgeting standpoint as it is not a good measure of what districts spend money on, and it fluctuates from year to year. CPI is tied to household goods which is very different from what school spending is (structures, insurance, labor). Spending needs of a district could be higher than CPI. School spending should be determined by school boards.

- Changes maximum levy to \$0.06 cents plus local formula contribution.
- Allows schools to make up 75% of any difference between certified state aid (compared to January estimate) with at least 2/3 vote of the school board.
- Reduces unused budget authority back to current year expenditures, which penalizes districts for being efficient.
- Foundation aid: Allocates foundation aid on a per pupil basis equal to 5% in year 1, 10% in year 2 and 15% in year 3 and beyond of state revenue minus miscellaneous collected taxes. Sales and income taxes collected by the State will be returned as per student aid. A significant concern of this bill is that the funds returned via foundation aid will be less than the funds lost because of decreased valuations.
- May provide three years of decreasing transition aid for those schools at \$1.05 and lose more than 1% of their funding year over year during those three years (would need to be appropriated and if full amount isn't appropriated, will be prorated between affected schools).

NEXT STEPS:

We can confirm that this bill will be opposed by others within education, as well. NASB is working to provide additional information on LB 974 with some modeling on how this bill will impact each district, and encourage you to know your specifics and to contact your Senators to weigh in on just how LB 974 will impact your district.

Throughout the course of this 60-day session, look to NASB to keep you informed on pertinent information regarding key bills and topics important to your schools, public education, advocacy, and local school governance through these [Legislative Notes](#) updates, on social media at our Twitter and Facebook pages, and always online at www.NASBonline.org

To stay up to speed on all of the bills NASB is following, visit <https://nasb.envisiams.com/legislative-bills>

To download and utilize the 2020 NASB Advocacy Handbook stating all of standing positions and legislative resolutions approved by membership at the annual Delegate Assembly, please visit: <http://members.nasbonline.org/index.php/advocacy-handbook>

Student / Staff Count 2019-2020 School Year

Elem. School	Grade																		Total *Student / Staff
	PS		KG		1		2		3		4		5		6		Students *		
	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud			
All Student Counts Are Actual SIMS Enrollment Figures																			
BLUM	2	26	2	44	3	50	3	49	3	50	3	52	2	46	2	52	21	343	
KW	2	21	1	23	1.5	26	1.5	22	1.5	31	1.5	27	1.5	30	1.5	19	10	178	
MEAD	2	36	2	46	2	41	2	46	2	41	2	37	2	51	2	41	14	303	
MOCK	1	20	3	48	2	56	3	55	2	49	3	50	2	49	2	52	17	359	
SEY	1	18	2	32	1.5	32	1.5	33	1.5	34	1.5	33	1.5	31	1.5	39	11	234	
WW	2	37	2	44	2	39	2	31	2	34	2	46	2	48	2	37	14	279	
Totals By Gr	10	158	12	237	12	244	13	236	12	239	13	245	11	255	11	240	87	1696	
*Does not include PS																			
Blum. & Sey. SPED staff & KW Hearing Impaired for K-6 is added to staff Total																			
Sec. School	7		8		9		10		11		12		TOTAL						
	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud	Staff	Stud					
RMS		251		224									0	475					
RHS						244		250		257		273	0	1024					
Totals	Staff	*Stud	Ratio	*Stud 18-19	Change for 19-20														
BLUM	23	369	16/1	390	-21		*Includes PS												
KW	12	199	17/1	194	5														
MEAD	16	339	21/1	344	-5														
MOCK	18	379	21/1	383	-4														
SEY	12	252	21/1	247	5														
WW	16	316	20/1	287	29														
Totals	97	1854	19/1	1845	9														
RMS	36	475	13/1	453	22														
RHS	70	1024	15/1	1039	-15														
Sec. Totals	106	1499	14/1	1492	7														
Dist. Totals	203	3353	17/1	3337	16														
													Jan 23 2020						
													8:57 AM						

Bill Review Schedule for 2020

January 13

Jay
Mary

February 10

Heather
Linda

March 9

Robin
Liz

April 13

Mary
Heather

May 11

Linda
Liz

June 8

Robin
Jay

July 13

Mary
Heather

August 10

Jay
Liz

September 14

Heather
Linda

October 12

Robin
Liz

November 9

Mary
Jay

December 14

Robin
Linda

**Ralston Public Schools
Monthly Administrative Update
Food Service – Nov - December 2019**

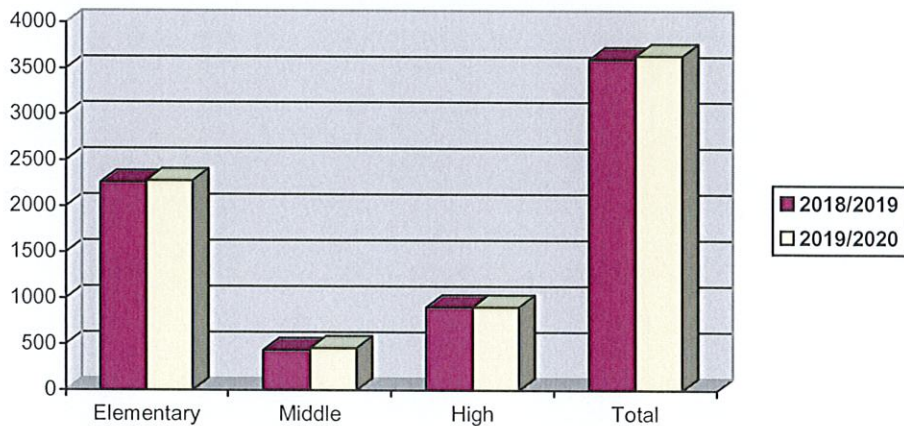
	19/20 Budget		19/20 Actual		18/19 Actual	
	Financial	Financial	Cost/Meal	Financial	Cost/Meal	
Revenue	\$388,783	\$386,004	\$2.94	\$391,208	2.94	
Food	\$176,674	\$159,452	1.21	\$165,441	1.24	
VDA/Rebates	+ \$16,000	+\$16,293	+ .12	+28,662	+ .26	
Labor (RPS and Sodexo)	\$143,182	\$140,509	1.07	110,384	.83	
Controllables	\$37,019	\$20,699	.16	57,198	.43	
Non-Controllables	\$29,713	\$28,254	.21	28,172	.21	
Total Expenses	\$370,588	\$332,621	\$2.53	332,533	2.45	
Net Return	\$18,195	\$53,383	.41	58,675	.49	

Year to Date	19/20 Budget	19/20 Actual	Cost Per Meal	18/19 Actual
Revenue	\$1,053,118	\$1,082,281	2.90	\$1,045,283
Total Expenses	\$1,092,105	\$1,013,428	2.71	\$1,026,379
Net Return	-\$38,987	\$68,853	.19	\$18,904

	19/20 TOTAL MEALS SERVED	19/20 MEALS PER DAY	18/19 TOTAL MEALS SERVED	18/19 MEALS PER DAY
Elementary				
Breakfast	30,578	956	30,968	938
Lunch	42,301	1322	43,642	1322
RMS				
Breakfast	2687	84	2696	82
Lunch	12,003	375	11,734	356
RHS				
Breakfast	12,080	378	11,212	340
Lunch	16,841	526	18,362	565
RPS Total				
Breakfast	45,345	1418	44,876	1360
Lunch	71,145	2223	73,738	2243

Meals Per Day Served

**Free and Reduced
61.5%**



November, 2019 Events:

In November, Thanksgiving lunches were held at all schools, along with the senior citizen event at RHS and the community event at Karen Western.

At the Karen Western Thanksgiving, for the 3rd year in a row, the 6th grade students served the meal this year, and they did a terrific job.

Ecosure safety audits were held at Mockingbird and Wildewood. Ecosure is a 3rd party auditor hired by Sodexo that checks for food and physical safety. Both schools had excellent audit results.

Judy hosted the Nebraska School Nutrition Association at Ralston High on a Saturday in November. About 30 members from 8 districts in this part of the state attended. This group always takes up a "loose change" donation to cause chosen by the host. Judy chose the RHS food pantry and they received \$58.53.

Judy applied for a backpack program grant from Sodexo for \$1000, and this was received. This goes directly to the Food Bank of the Heartland for Ralston backpacks.

Regular monthly training – Chemical hazards and cross contamination. About half of the food service staff attended the Douglas County Safe Foodhandlers course, and all passed.

Total foodservice training time: 64 hours

RMS provided nearly 100 clean and empty milk cartons to the Ralston library to be used for gingerbread houses.

Judy assisted the RHS FCS students at the holiday event at the Ralston Arena and they did a great job.

Free breakfast was provided for all students taking the SAT test in November. About 10 students participated.

Finger scanning continued in Karen Western and Seymour.

Cooking Club continued with the after school kids at RMS, and we made Thanksgiving side dishes in November.



December, 2019 Events:

In December, Elf on the Shelf was played in all elementary kitchens.

Regular monthly training – Cold weather safety, eye and face protection, and proper food cooling.
Total foodservice training time: 29 hours

Cooking club continued at RMS. We baked cookies one week and decorated the next week, and the kids just love this. Peggy Smith assisted on the decorating class.

Free breakfast was provided for all students taking the ACT test and the SAT test in December. About 30 students participated.

Students were finger scanned at remaining elementary schools and the kindergarten students at Mockingbird were added. The only students left to scan are at RMS and we will go to work in that building in January.

We again had donations to help pay student lunch accounts at the holiday season. One group focused on Mockingbird and paid off the accounts of three students there. Another single donation was applied to a senior. All students wrote thank you notes.

Board of Ed member Liz Kumru hosted a holiday gathering in her home, and it was a great success!

