

RAYMOND CENTRAL PUBLIC SCHOOLS - DISTRICT #55-0161

BOARD OF EDUCATION REGULAR MEETING, WEDNESDAY, NOVEMBER 11, 2020 -
6:00 PM

JR/SR HIGH SCHOOL MUSTANG CLASSROOM
1800 WEST AGNEW ROAD
RAYMOND, NE 68428-9783

AGENDA

1. Call to Order and Pledge of Allegiance
2. Motion to Excuse Board Member's Absence
3. Open Meeting Law
4. Consent Agenda
 1. Regular Minutes of October 14, 2020
 2. Financial Statement/Report
 3. Monthly Bills
5. Correspondence/Recognition
6. Public Forum
 1. Civic Nebraska Extended Learning Opportunity Program (Before and After School) Update - Kara Nelson
7. Discussion Items
 1. Student Board Report - Sydney Blanchard
 2. Administrative Reports
 3. Curriculum Report
 1. Remote Learning Update
 4. Superintendent's Report
 1. Goal 1: Ensure continuing well being of staff and students by creating an equitable framework for responding to and recovering from a pandemic.
 2. Goal 2: Continue the creation of a 10-year facilities strategic plan for implementation that addresses maintenance and improvements for existing

building assets.

3. Goal 3: Develop progress monitoring tools to evaluate the effectiveness of district initiatives to ensure the sustainability over time.
 4. 2019-2020 Raymond Central Strategic Plan
 5. Facilities Report
 6. Review of Technology Plan
 7. Update of Raymond Central Crisis and Safety Protocol
 8. Committee on American Civics (Breitkreutz - chair, Springer, Burklund)
 9. Transportation Committee (Black- Chair, Breitkreutz, Springer)
 10. Finance Committee (Springer- chair, Blanchard, Breitkreutz)
 11. Facilities Committee (Blanchard- chair, Springer, Burklund)
 12. Negotiations Committee (Black- chair, Gould, Blanchard)
 13. Curriculum Committee (Gould - chair, Black, Burklund)
 14. Policy Committee (Springer- chair, Gould, Black)
 15. NASB Monthly Update
 16. Amended 2020-2021 School Calendar - Consider, discuss and take all necessary action
 17. Review Raymond Central Public School's Annual Audit
 18. Review Public Forum Presentation(s) - Consider, discuss, and take all necessary action
8. Action Items
1. Approval of Staff
 2. Approval of Substitute(s)
 3. Approval of Student Teacher

4. Approval of Surplus Item(s)
5. Second Reading of Policy 4031 - Injury Leave
6. Second Reading of 4270 - Staff Payments During Closure
7. Approval of Next Regular Board Meeting - Wednesday, December 16, 2020
9. Adjournment
10. Important Upcoming Dates:
 - November 18-20 - VIRTUAL NASB Annual Conference
 - November 30 - No School (not on calendar)
 - December 16 - Regular BOE Meeting
 - December 22 - Last Day of 1st Semester
 - December 23 - January 6 - Winter Break
 - January 7 - 1st Day of 2nd Semester
- 11.

Raymond Central Public Schools Board of Education Regular Meeting

Wednesday, October 14, 2020 at 6:00 PM Central

Jr/Sr High School Mustang Classroom

1800 West Agnew Road

Raymond, NE 68428-9783

Present: Scott Black, Matt Blanchard, Brad Breitzkreutz, Cathy Burklund, Dr. Harriet Gould, Lori Springer. Also attending was Dr. Derrick Joel, Superintendent.

Call to Order and Pledge of Allegiance

President Gould called the meeting to order at 6:01 PM and the Pledge of Allegiance was said.

Motion to Excuse Board Member's Absence

All members were present.

Open Meeting Law

President Gould reminded the audience that the Open Meeting Laws would be followed.

Consent Agenda

Motion by Blanchard, second by Black to approve the consent agenda as presented including the regular meeting minutes of September 16, 2020, September Financial Statement and October monthly bills. RCV 6-0. Motion carried.

Regular Minutes of September 16, 2020

Financial Statement/Report

Monthly Bills

Correspondence/Recognition

Last week was Fire Prevention Week, thank you to our local volunteers on the fire and rescue departments!

Kudos to Patty and the cooks for making the free breakfast and lunch program work by preparing/serving more meals and cleaning up each day. They are doing an awesome job!

Thank you to Nurse Amanda! She has a lot on her plate while navigating through Covid, and also ensuring we handle the health side of things in accordance with state law. She always remains positive and is definitely a great asset to RC!

Shout out to the secretaries at RC for everything they do behind the scenes! They have been training with Peggy and training with Amanda, while also doing other duties that are needed. I appreciate all they do!

The custodial/maintenance staff has also done a ton behind the scenes to keep our doors open. There were a few days when Chris even stepped in to help serve during lunch when we were short. They are simply the best.

Another shout out to Mr. Gralheer for his extra time and work which has allowed activities to continue on. There has been a need for a lot of extra communication and restrictions but he has done a great job staying on top of it all. Activities would not operate as well as they have without him.

Thank you to Mrs. Osten for everything she has done from ACT, PreACT, PSAT, covering for teachers, while also providing an open door for our students to go to in times of need.

Thank you to ALL of our teachers that have been willing to step in and step up. We have been short on subs for a while now, and have had to ask them to help with coverage. They have helped out where and when needed!

Thanks to all teachers and staff for their work supporting all students both face-to-face and remotely.

Public Forum

Discussion Items

Administrative Reports

Submitted by Allison Stansberry, Jr-Sr High School Principal

The ACT was administered on October 6. There will be a makeup test on October 20 for approximately 20 students that missed the ACT due to various reasons.

The PSAT is scheduled for October 14 here at the Jr-Sr High. Mrs. Osten has also been working with SCC to give our students the opportunity to take the Accuplacer in January.

Discovery Ed STEM Work: On October 13-14, our teachers will do their first 1:1 session with our instructional coach, Mark, via Zoom. This will be more relationship building/get to know you time for our teachers and Mark. I am excited to see how our teachers grow over the course of the next few months. The staff at the Jr-Sr High that are participating in stem are: Jill Huck, Adison Kenning, Sydney Paige, Greg Wilmes, Carolyn Enevoldsen, Nicole Hummel, Rebecca Parks, Celia Newman, and Courtney Polak.

We are still looking to hire a full time Special Education Paraprofessional. The job has been open for a while but we are hoping to get some applicants coming in!

I met with our NCC Principals on September 30. It was a great morning filled with collaboration and networking. It was also interesting to hear what other schools are doing and how they are handling the current situation.

As we prepare for 2nd semester, Mrs. Osten and I are looking at going to an A/B format rather than a 5 day schedule. It would still be a block schedule, however, students would have class every other day. We have sent the draft to teachers for input and so far, teachers were receptive to the idea and provided great feedback. We are hoping to make a decision and finalize within the next couple of weeks.

Submitted by Brian Gralheer, Assistant Jr-Sr High School Principal/Athletic Director

Our fall sports teams have continued to play (and play hard) during the COVID-19 pandemic. Thank you to our parents, coaches, and athletes for helping us have a fall sports season. After enduring the spring of 2020, our student athletes have been giving great efforts this year.

Softball ended their season in West Point after a hard-fought battle against Ponca in subdistrict play. They ended up 12-18 on the season. The highlight of the season was the Runner-Up finish at the Conference Tournament. With wins over DC West and Logan View, the Mustangs narrowly fell to host Ashland-Greenwood in the championship game. Great job this season ladies!

Cross country was able to compete in our home Mustang Invite that was held at Branched Oak SRA. It was a beautiful day where many runners reported personal records. Thank you to Jared, Ron, and the many workers that helped make this event a success. They will return to Branched Oak this Thursday for the District Meet.

Mustang volleyball is currently sitting at 16-7 with the Conference Tournament coming this week. The Mustangs are the #2 seed and will face Arlington in Round 1 on Tuesday. Make sure you subscribe to the YouTube channel *rc activities* to be able to tune in. The lady Mustangs finished runners-up at the Fillmore Central and home Mustang Invitational.

Mustang Football is now 5-2 on the season after a tough setback to Malcolm. They will be hosting Wahoo this Friday.

The NCC Athletic Directors have continued our weekly Zoom meetings to begin the discussion of how winter sports will look during the COVID-19 pandemic. Bouncing ideas off of this group of people has been a wonderful asset in these difficult times.

Here are some updates on our Disaster Grant through ESU2: Our staff was able to complete Part 2 of 3 of our Trauma-Informed Care training through Project Harmony. The focus of this training was on Compassion Fatigue and Self-Care. The final training will be over Putting it into Action: Trauma-Informed Classroom Strategies.

The ESU2 has piloted a ticketing process to deliver Tier III mental health therapy services to RC, North Bend, and Fremont. The services will be "last dollar" where the grant will pay for residual expenses after billed through insurance. We are excited for this to complement our existing 2 full days of an LMHP in our building working with our kids.

Submitted by Shelly Dostal, Elementary Principal at Valparaiso/K-5 Curriculum Director

Assessment - Students in grades 3-8 completed fall NWEA MAP testing on line. Data will be shared with families at parent teacher conferences. I attended a webinar on October 7 regarding Nebraska Assessment updates. There will be changes coming in NSCAS assessment.

On September 30, teachers met in professional learning communities. They reviewed beginning of the year data to create SMART goals for their PLC. Professional learning on October 12 will be held in buildings. Teachers will also have time to complete report cards and prepare the parent teacher conferences on October 13 and 15.

I will be attending the State Curriculum Directors meetings on October 8-9. Topics include assessment, upcoming standards changes, NebraskaREADS, and Rule 10.

Elementary conferences will be held on October 13 and 15 from 4:15-8:00 pm via Zoom; a few families have requested a phone conference. Parents will sign up for conferences via an on line program. You can go to https://www.ptcfast.com/schools/Raymond_Central to see how it works. First quarter Report Cards as well as MAP data and FastBridge reports will be sent home so parents can review this data with the teacher at the zoom conference.

Breakfast/Lunch - Most students are participating in the breakfast and lunch programs offered. We are serving about 100 breakfasts and 130 school lunches each day.

PTO - Fall fundraising items will be delivered soon for distribution to families on October 14. We usually distribute at parent teacher conferences, but we are modifying since we are having Zoom conferences. All students who sold 20 or more items will be in a drawing for an Amazon Gift Card. Students who sold 20 or more items were: Walker Hellerich, Noah Jamison, Tommy Mayo, Norah Vech, Ande Zugmier, BerLynn Gotchal, Kameron Karber, Chance Suchy, Quentin Virgil, Preston Zugmier, and Cortni Lovell. Thank you to all who ordered and purchased items from the fundraiser! Mustang Day Out will be held at Martin's Hillside Orchard on October 16 when students have the day off of school. The PTO earns 10% of the sales when families mention they are from Raymond Central. A virtual family game night is planned for elementary families on October 22 from 6:00-6:30pm. Meals will be provided to teachers during parent teacher conference nights on October 13 and 15.

Fire Prevention Week is October 5-9. A big thank you to Fire Chief Derek Matulka, Assistant Fire Chief Skyler Leggett, and all the volunteer firefighters from Valparaiso and Raymond for keeping our community safe. The Fire Department provided activities and videos for the teachers to use in their classrooms as part of Fire Safety lessons throughout the week.

Students who want picture retakes will be photographed on October 14 by Inter-State Studies.

The Scholastic Book Fair will be held virtually this year! Thank you to Ms. Janet Dannelly for organizing the online book fair.

The Raymond Central Food Bank Backpack Committee will host its 11th annual fundraiser. The Hustle run/walk will be a virtual event to raise the needed funds to provide backpacks filled with food for student families on the weekends. We would like to thank our numerous sponsors for their continued support! You may still register at active.com, however you will not get a t-shirt.

We will be observing Red Ribbon Week the week of October 26-30.

Fall/Halloween Class Parties will be held October 30. We are making some modifications due to COVID, but we want the students to still enjoy Halloween.

Submitted by Ann Egr, Elementary Principal at Ceresco/Special Education Director Elementary

Students did a fantastic job with the fall fundraiser. The estimated total participation for both buildings is 37.9%. Great job!! This was up from last year. Finally, thank you PTO for all that you do for our students!

PTO Fundraiser: Top sales for Ceresco are Caleb Bower, Bryson Benes, Beckett Wellman, Hannah Sklenar, Coleman Field, Kate Field, Mason Mumm and Rebecca Sklenar.

NWEA MAP (Measure of Academic Progress) wrapped-up last week. MAP provides educators with detailed information they need to support the curriculum and meet students' needs.

Fire Safety is October 5-9. Unfortunately, due to COVID-19, the fire department was unable to present fire safety information to each of the classrooms. Teachers discussed fire safety in their classroom.

Parent-Teacher Conferences at the elementary are scheduled for October 13 and 15. The elementary schools continue to use the online system, PTCFast, for scheduling.

New this year the elementary book fair is on-line from October 12-25.

PTO sponsored virtual game night will be October 22.

The 11th annual Virtual Hustle run/walk for Saturday, October 24-25. Thank-you, in advance, to all who participated. Proceeds from this event help support the RC Backpack program.

Special Education: October is a busy time for Special Education. Reports for the Department of Education are due. Thank you to Mr. Rose for his work with the October 1 Child Count.

Curriculum Report

Superintendent's Report

The Free Breakfast/Lunch Program has been extended through the end of the school year! We have increased our student lunch count by 10% and our breakfast count by 70% since the program began.

Commissioner Blomstedt issued guidance to school districts allowing teachers more time for planning and preparation due to all the extra work required to teach during a global pandemic. Raymond Central will look at two dates for teacher work days - November 30 and January 6.

The Wellness Committee met on October 5. Raymond Central will be awarded the silver level from Nebraska Healthy Schools Program on October 20. The committee feels the wellness policy has been accepted more in year three than prior years. This is a testament to strong communication and educating stakeholders about our "why".

Since last meeting we revisited and re-verified our option enrollment numbers. We have closed the gap even more with 112 students optioning out and 94 students optioning in.

Drug testing has went well. Kids are usually in and out in 5 minutes. On Mondays, Dr. Joel uses an App that randomly provides 3 numbers. Mrs. Stansberry puts all kids that are in the pool into an organizer and it generates a random ordered list. The numbers and random lists are combined together and filed. Students are called on Monday, Thursday, and Friday.

The Fundraising Policy is a work in progress as is any policy. We must continue to be consistent and work with staff through the policy. The policy was intended for each club or organization to have one selling of a good per year but they can do as many concessions, grape picking, etc. as they want.

We have been approved to present once again at the NASB Conference on November 20. Our presentation is titled, "The Importance of Visioning...Raymond Central's Journey toward C-H-A-N-G-E!" We will send four Board members to the conference and one virtually.

Goal 1: Ensure continuing well being of staff and students by creating an equitable framework for responding to and recovering from a pandemic.

Goal 2: Continue the creation of a 10-year facilities strategic plan for implementation that addresses maintenance and improvements for existing building assets.

Goal 3: Develop progress monitoring tools to evaluate the effectiveness of district initiatives to ensure the sustainability over time.

2019-2020 Raymond Central Strategic Plan

Facilities Report

Thank you to Jared and Ron for their work on the Jr-Sr High School curb appeal adding several plants in the rocks at the front entrance.

We will prioritize the roof project at the Jr-Sr High School for this summer. The estimated total cost is around \$250,000. The rating for this part of the roof is poor and needs replaced.

Next will be a difficult decision on when and if we replace the roof at Ceresco Elementary. We know that the flat roof needs to be replaced at an estimated cost of \$190,000. The remainder of the roof also needs to be replaced (all shingled areas) at an estimated cost of \$850,000. More measurements and inspection will need to happen before anything happens.

As part of the feasibility study, Mark and Carl will be walking through all three building sites on October 15. They will have a retired Fire Marshall with them to look for code issues.

Review of Technology Plan

Progress has been made with the Mobile Application. We now have an Apple Developer Account. I have asked a panel of students what they would like on the app.

It looks like the new phones will be installed in the coming month. I have been communicating with the programmer to set it up on the back end and to assign the extensions for each phone.

We have begun the process of getting quotes to replace some of our cameras and the camera server. Updates and additions have been made to the Website.

Update of Raymond Central Crisis and Safety Protocol

Committee on American Civics (Breitkreutz - chair, Springer, Burklund)

Transportation Committee (Black- Chair, Breitkreutz, Springer)

Finance Committee (Springer- chair, Blanchard, Breitkreutz)

Facilities Committee (Blanchard- chair, Springer, Burklund)

Negotiations Committee (Black- chair, Gould, Blanchard)

Curriculum Committee (Gould - chair, Black, Burklund)

Policy Committee (Springer- chair, Gould, Black)

NASB Monthly Update

Review Public Forum Presentation(s) - Consider, discuss, and take all necessary action

Action Items

Approval to Waive 11th Grade Job Shadow

Motion by Breitkreutz, second by Blanchard to waive the 11th grade Job Shadow Requirement due to current restrictions on travel. RCV 6-0. Motion carried.

Approval of Substitute(s)

Motion by Burklund, second by Breitreutz to approve Christina Villarreal and Kari Joel as substitute teachers. RCV 6-0. Motion carried.

Approval of Student Teacher(s)

Motion by Black, second by Burklund to approve Tyler Polacek with Andrew Placke, Rachelle Hinrichs with Rebecca Parks, and Bailey Ballard with Courtney Polak as student teachers. RCV 6-0. Motion carried.

Approve Snow Removal Bids for Elementary Sites

Motion by Breitreutz, second by Burklund to approve Snow Removal Bids from Pat Isaacson for \$200.00 per snow removal event at the Valparaiso School, and from PJ Hass for \$250.00 per snow removal event at the Ceresco School. RCV 6-0. Motion carried.

Approval of Amended Policies 5008 and 8342

Motion by Black, second by Blanchard to approve Amended Policies 5008-Attendance and 8342-Designated Method of Giving Notice of Meetings. RCV 6-0. Motion carried.

First Reading of Policy 4031 - Injury Leave

Motion by Blanchard, second by Breitreutz to approve the first reading of Policy 4031-Injury Leave. RCV 6-0. Motion carried.

First Reading of 4270 - Staff Payments During Closure

Motion by Blanchard, second by Burklund to approve the first reading of Policy 4270-Staff Payments During Closure. RCV 6-0. Motion carried.

Approval of Next Regular Board Meeting - Wednesday, November 11, 2019

Motion by Black, second by Burklund to approve the next regular Board Meeting for Wednesday, November 11, 2020 at 6:00 PM. RCV 6-0. Motion carried.

Adjournment

Motion by Breitreutz, second by Black to adjourn the meeting at 7:11 PM. RCV 6-0. Motion carried.

Important Upcoming Dates:

- November 11 - Regular BOE Meeting
- November 18-20 - NASB Annual Conference (CHI Health Center or Virtual)

**RAYMOND CENTRAL PUBLIC SCHOOLS
FINANCIAL REPORT TO THE BOARD OF EDUCATION
POOLED CASH - BANK RECONCILIATION
October 30, 2020**

	10/01/2020 Thru 10/30/2020	10/1/2019 Thru 10/31/2019
Book Balance - Beginning of month	\$3,162,328.32	\$ 3,079,147.99
Total Receipts	\$252,518.81	\$ 319,002.91
Total Disbursements	<u>\$ (787,429.47)</u>	<u>\$ (756,473.55)</u>
Actual Book Balance - End of Month	<u>\$ 2,627,417.66</u>	<u>\$ 2,641,677.35</u>
Bank Balance - Beginning of month	\$ 3,489,513.70	\$ 3,289,509.43
Deposits	\$251,902.22	\$ 318,227.22
Interest	\$616.59	<u>\$ 784.37</u>
Total Receipts	\$ 3,742,032.51	\$ 3,608,521.02
Total Warrants	<u>\$ (852,394.08)</u>	<u>\$ (823,279.38)</u>
	a	a
Bank Balance - End of Month	\$ 2,889,638.43	\$ 2,785,241.64
Plus Outstanding Deposits	\$ -	\$ -
Less Outstanding Checks	\$ (262,220.77)	\$ (143,564.29)
Reconciled Bank Balance - End of month	<u>\$ 2,627,417.66</u>	<u>\$ 2,641,677.35</u>

DEPRECIATION FUND

Cash Balance - October 1, 2020		1166078.64
October Receipts		25000
October Interest Earned		958.42
	Total October Receipts	\$1,192,037.06
October Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 1, 2020	\$1,192,037.06
Certificate of Deposit + Interest		<u>\$622,354.76</u>
	Cash Balance - Nov. 1, 2020	\$1,814,391.82

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

Cash Balance - October 1, 2020		\$10,464.28
October Receipts		\$0.00
October Interest Earned		<u>\$0.86</u>
	Total October Receipts	\$10,465.14
October Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 1, 2020	\$10,465.14

HIGH SCHOOL BOND FUND

Cash Balance - October 1, 2020		\$814,077.79
October Receipts		\$82,971.04
October Interest Earned		<u>\$162.85</u>
	Total October Receipts	\$897,211.68
October Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 1, 2020	\$897,211.68

EMPLOYEE BENEFIT FUND - UNEMPLOYMENT

Cash Balance - October 1, 2020		34952.01
October Receipts		\$0.00
October Interest Earned		<u>\$3.07</u>
	Total October Receipts	\$34,955.08
October Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 1, 2020	\$34,955.08
Certificate of Deposit + Interest		<u>\$16,061.96</u>
	Cash Balance - Nov. 1, 2020	\$51,017.04

TAXES - 2020-2021

Taxes Budgeted	\$7,466,374.00
Taxes Received	<u>\$1,445,919.35</u>
Balance	\$6,020,454.65

**RAYMOND CENTRAL PUBLIC SCHOOL
FINANCIAL STATEMENT - NOVEMBER 1, 2020**

GENERAL FUND

Cash Balance - October 1, 2020		\$3,162,328.32
October Receipts		\$251,902.22
October Interest Earned		\$616.59
	Total October Receipts	\$3,414,847.13
October Disbursements		<u>\$787,431.64</u>
	Cash Balance - Nov. 1, 2020	\$2,627,415.49

LUNCH FUND

Cash Balance - October 1, 2020		\$114,335.96
Deposits		\$2,343.78
ALA Carte, Milk, Kdg Milk, Snack & Other		\$23.80
Federal Reimbursement		\$0.00
State Reimbursement		\$0.00
Transfer from General Fund		\$0.00
Interest Earned on NOW Account		<u>\$8.21</u>
	Total October Receipts	\$116,711.75
Salaries Reimbursement		\$23,648.91
Other Purchases October		<u>\$21,568.15</u>
	Total October Disbursements	\$45,217.06
	Cash Balance - Nov. 1, 2020	\$71,494.69

BUILDING/SINKING FUND

Cash Balance - October 1, 2020		\$971,219.22
October Receipts		\$10,036.92
October Interest Earned		<u>\$181.66</u>
	Total October Receipts	\$981,437.80
October Disbursements		<u>\$63,500.00</u>
	Cash Balance - Nov. 1, 2020	\$917,937.80
Certificate of Deposit + Interest		<u>\$550,408.19</u>
	Cash Balance - Nov. 1, 2020	\$1,468,345.99

BOND FUND

Cash Balance - October 1, 2020		\$7,675.29
October Receipts		\$0.00
October Interest Earned		<u>\$0.32</u>
	Total October Receipts	\$7,675.61
October Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 1, 2020	\$7,675.61

OCTOBER RECEIPTS & DISBURSEMENTS

OCTOBER, 2020 BANK BALANCE		3,162,328.32
LANCASTER COUNTY TREASURER		
TAXES	39,462.35	
MOTOR VEHICLE TAXES	29,121.32	
FINES & FEES	999.85	
PERSONAL PROPERTY TAX CREDIT	3.26	
MOTOR VEHICLE PRO RATE	1,221.53	
SAUNDERS COUNTY TREASURER		
TAXES	111,728.80	
MOTOR VEHICLE TAXES	17,855.63	
FINES & FEES	1,309.59	
MOTOR VEHICLE PRO RATE	920.15	
SEWARD COUNTY TREASURER		
TAXES	558.82	
MOTOR VEHICLE TAXES	805.03	
FINES & FEES	165.98	
MOTOR VEHICLE PRO RATE	29.33	
BUTLER COUNTY TREASURER		
TAXES	587.13	
FINES & FEES	19.11	
MOTOR VEHICLE PRO RATE	2.00	
STATE OF NEBRASKA		
STATE APPORTIONMENT	36,760.00	
PAYMENTS FOR HIGH ABILITY LEARNERS	6,608.00	
PRIVATE GRANTS		
EDUCATIONQUEST	2,000.00	
PRE-SCHOOL FEES		
FEES	1,744.34	
OAK CREEK VALLEY BANK		
GENERAL FUND INTEREST - FEBRUARY	616.59	
	TOTAL OCTOBER RECEIPTS	252,518.81
	TOTAL RECEIPTS	3,414,847.13
	OCTOBER DISBURSEMENTS	787,429.47
NOVEMBER 1, 2020 BANK BALANCE		2,627,417.66
WE RECEIVED A TOTAL OF \$1,445,919.35 IN PROPERTY TAXES FOR YEAR TO DATE.		

October	Percent of Year Completed		16.00%			
2020-2021 RECEIPTS		M-T-D	Y-T-D	Y-T-D	Year To Date	Year To Date
	2020-2021	RECEIVED	RECEIVED	RECEIVED	% Received	% Received
ACCOUNT	ANTICIPATED	2020-2021	2020-2021	2019-2020	2020-2021	2019-2020
Property Taxes	7,466,374.00	\$152,337.10	\$1,445,919.35	\$1,468,796.18	19.37%	19.98%
Motor Vehicle Tax	\$489,778.00	\$47,781.98	\$95,662.62	\$81,913.36	19.53%	18.41%
Carline Taxes	\$3,500.00	\$0.00	\$920.24	\$556.79	26.29%	15.91%
Other Tuition	\$0.00	\$0.00	\$0.00	\$0.00		
Interest	\$10,200.00	\$616.59	\$1,377.06	\$0.00	13.50%	0.00%
Local License Fees	\$2,000.00	\$0.00	\$970.00	\$1,779.39	48.50%	177.94%
Other Local Receipts(Pre-School)	\$9,000.00	\$1,744.34	\$2,228.68	\$310.00	24.76%	3.44%
Fines & License Fees	\$45,000.00	\$2,494.53	\$4,939.20	\$1,882.17	10.98%	4.71%
ESU Receipts	\$0.00	\$0.00		\$5,751.48		
State Aid	\$374,718.00	\$0.00	\$43,879.00	\$0.00	11.71%	0.00%
Special Education	\$350,000.00	\$0.00	\$64,883.00	\$93,380.00	18.54%	31.13%
Special Education Transportation	\$20,000.00	\$0.00		\$0.00	0.00%	0.00%
Homestead Exemption	\$0.00	\$0.00		\$0.00		
Payments for High Ability Learners	\$6,221.00	\$6,608.00	\$6,608.00	\$0.00	106.22%	0.00%
Pro-Rate Motor Vehicles	\$17,000.00	\$2,173.01	\$2,173.01	\$6,569.00	12.78%	50.53%
State Apportionment	\$136,406.00	\$36,760.00	\$36,760.00	\$2,351.96	26.95%	2.35%
Relief to Property Tax Payers	\$0.00	\$0.00		\$0.00		
Contracted Teacher Services	\$0.00	\$0.00		\$0.00		
Other State Receipts	\$50,000.00	\$0.00		\$0.00		
Personal Property Tax Credit	\$0.00	\$3.26	\$3.26	\$0.00		
Title II, Part A ESSA (NCLB)	\$12,974.00	\$0.00		\$0.00	0.00%	0.00%
Other Federal Receipts	\$85,305.00	\$0.00		\$15,077.00		
Preschool SPED	\$0.00	\$0.00		\$0.00		
SPED IDEA Grant	\$90,000.00	\$0.00		\$0.00	0.00%	71.28%
Title I Funds	\$43,934.00	\$0.00	\$16,079.00	\$0.00	36.60%	0.00%
Public Water System Grant	\$0.00	\$0.00		\$0.00		
EducationQuest Grant	\$0.00	\$2,000.00	\$2,000.00	\$0.00		
Carl Perkins	\$5,500.00	\$0.00		\$0.00	0.00%	
Ag Land Property Credit	\$0.00	\$0.00		\$0.00		
Insurance Adjustments	\$0.00	\$0.00		\$924.00		
Sale of Property	\$200.00	\$0.00		\$0.00	0.00%	0.00%
MIPS-Medicaid in Public Schools	\$4,600.00	\$0.00		\$0.00		
Cash Balance Dissolved/Merged Districts	\$0.00	\$0.00		\$150.00		
				\$0.00		
TOTAL	\$9,222,710.00	\$252,518.81	\$1,724,402.42	\$1,679,441.33	18.70%	18.82%
2020-2021 DISBUREMENTS		M-T-D	Y-T-D	Y-T-D	Year To Date	Year To Date
	2020-2021	DISBURSED	DISBURSED	DISBURSED	% Disbursed	% Disbursed
CATEGORY	BUDGET	2020-2021	2020-2021	2019-2020	2020-2021	2019-2020
Instructional Services	\$4,693,420.00	\$350,140.45	\$701,384.20	\$691,468.64	14.94%	15.05%
Special Education	\$1,772,314.00	\$138,598.39	\$224,482.94	\$223,686.14	12.67%	13.93%
Guidance	\$223,588.00	\$18,150.00	\$36,669.43	\$35,772.88	16.40%	16.00%
School Health Nurse	\$64,828.00	\$6,293.05	\$12,481.97	\$175.00	19.25%	n/a
Safety & Security	\$22,000.00	\$10,165.68	\$10,165.68	\$10,784.43	46.21%	51.73%
Activities	\$125,186.00	\$11,539.48	\$15,018.64	\$68,628.00	12.00%	54.82%
Media, Audio Visual, Technology	\$544,687.00	\$37,841.81	\$171,586.29	\$62,038.55	31.50%	12.05%
General Administration	\$502,973.00	\$31,870.33	\$67,090.17	\$95,544.53	13.34%	20.86%
School Administration	\$596,624.00	\$42,608.18	\$93,174.97	\$9,283.01	15.62%	1.61%
Business	\$280,000.00	\$9,996.73	\$13,794.60	\$93,666.16	4.93%	31.33%
Operation of Plant	\$808,030.00	\$0.00	\$44,431.80	\$78,443.21	5.50%	9.83%
Maintenance of Plant	\$618,815.00	\$26,813.52	\$48,676.75	\$40,640.57	7.87%	6.68%
Pupil Transportation	\$598,751.00	\$21,102.02	\$35,813.24	\$10,688.04	5.98%	2.02%
Grants	\$51,000.00	\$13,286.90	\$40,204.15	\$0.00	78.83%	0.00%
Transfers	\$10,000.00	\$0.00	\$0.00	\$275,000.00	0.00%	2750.00%
TOTAL	\$10,912,216.00	\$718,406.54	\$1,514,974.83	\$1,695,819.16	13.88%	16.27%

RAYMOND CENTRAL PUBLIC SCHOOLS
October 2020 Activities Account Balances

<u>Activity Name</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Checks</u>	<u>Ending Balance</u>
APEX	0.00	200.00	0.00	200.00
ART CLUB	0.00	100.00	0.00	100.00
Service Fees (Activity Acct)	120.33	0.00	6.70	113.63
Class 2020	30.01	0.00	30.01	0.00
Class 2021	1,067.51	0.00	0.00	1,067.51
Class 2022	368.43	0.00	(75.78)	444.21
Class 2023	54.75	0.00	0.00	54.75
Class 2024	264.96	0.00	0.00	264.96
Athletics	177,626.09	8,710.48	18,273.04	168,063.53
Boys BB	4,132.37	458.89	274.91	4,316.35
Cross Country	513.98	0.00	6.00	507.98
Baseball	260.26	0.00	0.00	260.26
Football	4,196.41	892.66	2,127.84	2,961.23
Girls BB	1,535.06	0.00	0.00	1,535.06
Golf Activity	1,068.91	0.00	0.00	1,068.91
Softball	3,583.51	386.55	609.56	3,360.50
Track	895.24	0.00	0.00	895.24
VolleyBall	1,634.47	571.00	306.69	1,898.78
Weight Room	69.00	0.00	0.00	69.00
Wrestling	567.21	45.00	555.00	57.21
Spanish Club	1,654.33	450.00	0.00	2,104.33
Life Skills	2.41	0.00	0.00	2.41
Ceresco Book Fair	87.75	0.00	0.00	87.75
Ceresco Box Tops	347.59	0.00	0.00	347.59
Ceresco Field Trips	2,994.32	0.00	0.00	2,994.32
Ceresco Playground	1,462.75	0.00	0.00	1,462.75
Ceresco Pop	(66.53)	7.38	0.00	(59.15)
Elem Fines	516.05	0.00	0.00	516.05
Elem PE	2,167.50	0.00	0.00	2,167.50
Elem Pictures	2,426.09	0.00	0.00	2,426.09
Elem Prof Development	2,252.44	0.00	0.00	2,252.44
Elem Reading Promotion	548.06	0.00	0.00	548.06
Elem Student Council	483.85	0.00	0.00	483.85
JH Boys BB	15.31	0.00	0.00	15.31
JH Football	123.87	142.41	32.94	233.34
JH Girls BB	67.68	0.00	0.00	67.68
JH Student Council	299.95	0.00	0.00	299.95
JH Track	629.85	0.00	0.00	629.85
JH Volleyball	229.99	225.00	0.00	454.99
Computer	10,758.91	0.00	0.00	10,758.91
HS Pop	207.98	332.40	30.54	509.84
HS Caring Shelves	1,301.21	350.00	0.00	1,651.21
AP Funds	29,809.91	0.00	4,772.00	25,037.91
Fines	516.82	0.00	0.00	516.82
HAL	91.41	0.00	0.00	91.41
Hot Lunch	357.63	0.00	10.00	347.63
Pre-Kindergarten	1,595.36	2,409.35	93.31	3,911.40
PTO	(107.32)	100.00	100.00	(107.32)
Restitution	326.81	0.00	0.00	326.81
Staff Inservice	1,372.94	0.00	164.67	1,208.27
Testing	4,292.23	102.00	17.00	4,377.23
TFK - Ceresco	1,250.92	0.00	0.00	1,250.92
TFK - Valparaiso	4,150.62	0.00	0.00	4,150.62

Val Book Fair	9,422.93	0.00	0.00	9,422.93
Val Box Tops	3,017.19	0.00	0.00	3,017.19
Val Field Trips	6,022.24	0.00	0.00	6,022.24
Val In-Service	3,214.81	0.00	0.00	3,214.81
Val Movie Night	3,310.84	0.00	0.00	3,310.84
Val Office Book Fund	953.25	0.00	0.00	953.25
Culinary Snack Cart	1,228.58	0.00	0.00	1,228.58
Val Pop	799.71	10.89	0.00	810.60
Annual	1,666.81	295.00	0.00	1,961.81
Band	523.01	119.00	450.00	192.01
Band Trip	10,669.76	0.00	0.00	10,669.76
Cheerleaders	5,145.50	179.23	749.92	4,574.81
Choir	14,171.91	281.58	0.00	14,453.49
DI	4,614.68	0.00	0.00	4,614.68
Drama Act	2,312.27	0.00	0.00	2,312.27
Drill Team	559.39	315.92	0.00	875.31
FBLA Act	3,148.48	0.00	232.62	2,915.86
FFA Act	7,487.62	843.40	786.23	7,544.79
JR Achievements	649.57	0.00	0.00	649.57
Kindness Acct	19,942.33	75.00	4,133.40	15,883.93
Library	2,201.73	17.99	0.00	2,219.72
Mock Trial	380.96	0.00	0.00	380.96
National Honor Society	37.45	0.00	0.00	37.45
Rain Garden	459.50	0.00	0.00	459.50
RC PACTS	176.16	0.00	0.00	176.16
SADD	61.17	0.00	0.00	61.17
Social Justice	194.12	0.00	0.00	194.12
Speech	5,714.57	2,533.50	75.00	8,173.07
Student Council	3,900.11	27.84	216.97	3,710.98
Tonettes	159.86	0.00	0.00	159.86
Concessions	23,555.27	0.00	0.00	23,555.27
RC Concessions	(2,065.04)	5,191.98	4,084.29	(957.35)
Student Pop	2,939.50	37.53	0.00	2,977.03
Professional Development	22,667.32	0.00	416.23	22,251.09
	<u>429,400.75</u>	<u>25,411.98</u>	<u>38,479.09</u>	<u>416,333.64</u>

RAYMOND CENTRAL PUBLIC SCHOOLS
October 2020 Student Fees Account Balances

<u>Activity Name</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Checks</u>	<u>Ending Balance</u>
Activity Pass	1,235.00	0.00	0.00	1,235.00
Service Fees (Student Fees)	20.44	0.00	0.00	20.44
Ag-Ed Labs	2,296.65	62.12	223.42	2,135.35
Art Class	182.20	15.00	0.00	197.20
Band Dry Cleaning	176.72	0.00	0.00	176.72
Band Repair/Rental	1,642.50	370.00	164.00	1,848.50
Choir Dry Cleaning	446.10	50.00	0.00	496.10
Chromebooks	14,111.50	175.00	0.00	14,286.50
Computer Science	260.00	0.00	0.00	260.00
Drama	396.00	0.00	0.00	396.00
FBLA	3,389.06	150.00	245.00	3,294.06
FFA	1,001.94	140.00	0.00	1,141.94
Foods Class	1,276.70	85.00	0.00	1,361.70
Mock Trial	450.01	0.00	0.00	450.01
NFL	15.00	0.00	0.00	15.00
Skills USA	2,020.10	0.00	0.00	2,020.10
Speech	(78.33)	0.00	0.00	(78.33)
Sports Fees	7,434.26	130.00	0.00	7,564.26
Tech Ed	2,924.20	76.00	500.81	2,499.39
	<u>39,200.05</u>	<u>1,253.12</u>	<u>1,133.23</u>	<u>39,319.94</u>

**Raymond Central Public Schools
BOE Bills November 11, 2020**

	<u>Date</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
		General Fund		
1	10/22/2020	Aqua Systems	Water Bottle Filling Stations - S	2,182.00
2	10/22/2020	Ashland-Greenwood Music Boosters	Marching Band Contest Entry Fee	100.00
3	10/22/2020	Bauer Built Inc.	Tires SPED Bus# 19C	577.08
4	10/22/2020	BIO Corporation	Exam Gloves	285.12
5	10/22/2020	Brian Gralheer	Mileage Reimbursement	212.75
6	10/22/2020	Butler Public Power District	Electricity - V	3,106.07
7	10/22/2020	City Clock Co.	Time Cards	86.00
8	10/22/2020	D & D Plumbing Heating A/C & Refrigeration	Replaced Valves/ Hot Water Boilers - S	2,022.18
9	10/22/2020	Discovery Education Inc	Social Studies Texts	4,371.39
10	10/22/2020	EAI Education	Supplies Grade 4, Val	156.28
11	10/22/2020	Educational Service Unit #2	Midland Sub Teacher Consortium	440.00
12	10/22/2020	Ehlers, Amanda	Health Supplies	47.07
13	10/22/2020	Electronic Contracting Company	Control Relay Reprogramming - S	305.60
14	10/22/2020	Kiner Supply Company	Building Maintenance Supplies - S	666.85
15	10/22/2020	Menards Lincoln	Building Maintenance Supplies , Tech Ed Supplies, Ag Ed Supplies	1,040.64
16	10/22/2020	Midwest Alarm Services	Fire Alarm Monitoring V	111.24
17	10/22/2020	Midwest Petroleum Equipment	Inspection Fuel Pumps	315.00
18	10/22/2020	Nebraska Center for the Education of Children	SPED Vision Therapy	514.80
19	10/22/2020	Nebraska Public Health Environmental	Water Testing	544.00
20	10/22/2020	Nebraska Sports	HS FB Supplies, JH FB Supplies	1,993.26
21	10/22/2020	Otte Oil & Propane Inc.	Diesel Fuel and Winterizer	6,820.06
22	10/22/2020	Publication Printing of Nebraska Inc.	RC Brochure	438.04
23	10/22/2020	School Specialty Supply	Classroom Supplies	82.25
24	10/22/2020	Teaching Strategies LLC	SPED Supplies	669.20
25	10/22/2020	U. S. Bank	Supplies: Art HS 364.22, AgEd 82.96, F&CS 222.72, TechEd 24.13, General Teaching HS 56.00, SPED 429.33, Health Nurse 756.88, Girls BB 299.95, BOE Dues/Fees 2100.00, Supt Office 39.48, Supt Library 178.14, Principals' Library 118.76, Phone Nurse 184.09, Cleaning Supplies V 47.99, SPED Preschool 420.00	5,320.65
				32,407.53
1	10/30/2020	AV Associates of Nebraska	Technology Supplies HS	2,030.57
2	10/30/2020	Bishop Business	Printer Staples - V	97.55
3	10/30/2020	Demco	Library Supplies	142.72
4	10/30/2020	Donald R. Prentice	Extermination Monthly Fee	190.00
5	10/30/2020	Educational Service Unit #2	SPED Services	47,367.77
6	10/30/2020	Gopher	Weight Lifting Supplies	2,096.81
7	10/30/2020	Home Depot Pro	Building Maintenance Supplies HS	180.25
8	10/30/2020	Jared Shanahan	Cell Phone Reimbursement	600.00
9	10/30/2020	Junior Library Guild	Library Books HS	826.00
10	10/30/2020	Kelvin L.P.	Tech Ed Supplies	214.55
11	10/30/2020	Medco Supply Company	AD Supplies	982.57
12	10/30/2020	Menards Lincoln	Ag Ed Supplies, Covid- Supplies	789.57
13	10/30/2020	NCS Pearson Inc.	10 Licenses for G Metrix A. Bastian	466.66
14	10/30/2020	Omaha Public Power Dist	Electricity C	2,636.66
15	10/30/2020	School Specialty Supply	Classroom Supplies	26.70

		Hot Lunch Fund		
1	11/6/2020	Cash-Wa Distributing	Hot Lunch Food Supplies	14,862.95
2	11/6/2020	Eakes Office Solutions	Hot Lunch Supplies- Aprons	27.87
3	11/6/2020	Hiland Dairy	Milk	3,588.28
4	11/6/2020	Jackson Services Inc.	Mats/ Mops	115.75
5	11/6/2020	Patty Hudson	Hot Lunch Food Supplies	181.00
6	11/6/2020	RCPS District 161	Payroll	23,648.91
7	11/6/2020	Sysco Lincoln	Hot Lunch Supplies	2,192.13
8	11/6/2020	US Foods Inc.	Hot Lunch Food Supplies	1,731.29
				46,348.18
		Depreciation Fund		
1	11/6/2020	Wolfe Construction	Concrete Work, Partial Bldg Costs - Bus Barn Addition	110,000.00

Raymond Central Public Schools
Oct. 2020 Imprest Checks

	DATE ISSUED	VENDOR	DESCRIPTION	AMOUNT
1	10/1/2020	Saunders County Clerk	Ward 5 List of Voters	11.00
2	10/5/2020	Nebraska State Patrol	Background Checks	75.00
3	10/8/2020	Great Plains Nursery	Plants/Grasses for HS Entry	426.00
4	10/9/2020	Great Plains Nursery	Plants/Grasses for HS Entry	90.00
5	10/23/2020	Nebraska State Patrol	Background Checks	50.00
6	10/29/2020	NE Wrestling Camps, Inc	Coaches' Clinic	100.00
7	10/22/2020	Athletics	Supplies	30.48
				782.48

RAYMOND CENTRAL PUBLIC SCHOOLS
October 2020 Activities Checks

<u>Activity</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Class 2020	10/06/2020	Andrea Rockemann	Graduation Portraits	30.01
Athletics	09/29/2020	Keeney, Jordyn	VB Tournament Official 10/3/20	275.00
Athletics	09/29/2020	Keeney, Paul	VB Tournament Official 10/3/20	275.00
Athletics	09/29/2020	Gubbels, Chuck	VB Tournament Official 10/3/20	275.00
Athletics	09/29/2020	Russel, Isaak	VB Tournament Official 10/3/20	275.00
Athletics	10/26/2020	Lincoln Lutheran	Sub-district Live stream Fee (NSAA)	50.00
Athletics	10/26/2020	Sam's Club MC/SYNCB	State XC AD Admission	8.35
Athletics	10/26/2020	Tag Ink & Thread	Navy Gaiters- winter sports order	500.00
Athletics	10/21/2020	Sam's Club MC/SYNCB	10/3 donut purchase	30.65
Athletics	10/21/2020	NCC @ Fort Calhoun	10/15 Host Gate	571.85
Athletics	10/21/2020	Sam's Club MC/SYNCB	XC bibs for runners	165.97
Athletics	10/20/2020	Baker, Andy	10/20 VB Official	100.00
Athletics	10/20/2020	Lange, Chris	10/20 VB Official	100.00
Athletics	10/15/2020	Schoenfelder, Joe	10/16 Football Official	100.00
Athletics	10/15/2020	Kent, Tom	10/16 Football Official	100.00
Athletics	10/15/2020	Arasmith, Clete	10/16 Football Official	100.00
Athletics	10/15/2020	Piitz, Brian	10/16 FB Supervision	147.00
Athletics	10/15/2020	NCC @ Fort Calhoun	10/13 NCC VB Gate Receipts	421.00
Athletics	10/15/2020	Turner, Phil	10/16 Football Official	100.00
Athletics	10/15/2020	Westring, Derek	10/16 football Official	100.00
Athletics	10/12/2020	Awards Unlimited Inc	XC abd VB Invite Awards	386.35
Athletics	10/12/2020	Awards Unlimited Inc	Louisville NCC Banner for Gym	180.00
Athletics	10/12/2020	Burmood, Adam	JVFB Official 10/12	60.00
Athletics	10/12/2020	Burmood, Adam	JHFB Official 10/13	80.00
Athletics	10/12/2020	Foote, Jeremy	JVFB Official 10/12	60.00
Athletics	10/12/2020	Fitske, Tyler	JHFB Official 10/13	80.00
Athletics	10/06/2020	Gubbels, Chuck	VB Official 10/6	130.00
Athletics	10/06/2020	Gubbels, Chuck	VB Assigner Fee	100.00
Athletics	10/06/2020	Appleby, Kelsey	Vb Official	130.00
Athletics	10/12/2020	Hickson, Mark	JVFB 10/12	60.00
Athletics	10/12/2020	Reimers, Jim	JVFB Official 10/12	60.00
Athletics	10/12/2020	Reimers, Jim	JHFB Official 10/13	80.00
Athletics	10/06/2020	Nebraska Sports	Football Jerseys/Pants	12,781.92
Athletics	10/06/2020	Woita, Andrea	JHVB Official 10/8	90.00
Athletics	10/06/2020	Miller, Gail	JHVB Official 10/8	90.00
Athletics	10/05/2020	Woita, Andrea	JHVB 10/5 Official	90.00
Athletics	10/05/2020	Woita, Cera	JHVB 10/5 Official	90.00
Boys BB	10/12/2020	Sam's Club MC/SYNCB	FastDraw Subscription renewal	99.99
Cross Country	10/06/2020	Barb Ohnoutka	XC- park permit	6.00
Football	10/29/2020	Nebraska Sports	water Hydration System	1,390.00
Football	10/29/2020	SMi Awards, LLC	Player Post Season Awards	209.48
Football	10/20/2020	Super C	Team Meal FB	180.00
Football	10/15/2020	US Bank	Annual Senior Gifts	348.36
Softball	10/20/2020	Springer, Lori	Reimb for SB	609.56
VolleyBall	10/12/2020	Tasha Osten	VB Supplies (mask, pink out, food)	306.69
Wrestling	10/15/2020	Lou's Sporting Goods	LS WU Ts	555.00
JH Football	10/15/2020	Sam's Club MC/SYNCB	JH FB -sams	32.94
HS Pop	10/12/2020	Hill, Laura	Reimb. for card for Placke	30.54
Hot Lunch	10/20/2020	Raymond Central Hot Lunch	transfer for Val hot lunch	10.00
PTO	10/20/2020	US Bank	PTC Fast Lic renewal	100.00
Staff Inservice	10/21/2020	Oldfield, Torie	reimb pop for conf	24.64
Staff Inservice	10/21/2020	Pizza Hut	Food for PT Conf	140.03
Testing	10/20/2020	Potter, Cindy	PSAT Refund	17.00
Band	10/01/2020	Uprise Design LLC,	Band Tshirts	450.00
Cheerleaders	10/26/2020	Spohr, Shay	stunting sign (2)	95.00
Cheerleaders	09/30/2020	Eclipse, Inc,	Cheerleaders tshirts (56)	582.00
Cheerleaders	10/21/2020	Eclipse, Inc,	tshirts cheer	0.50
Cheerleaders	10/20/2020	Spohr, Shay	frames + photos	41.42

Cheerleaders	09/29/2020	Spohr, Shay	Cheerleaders Mr. Video Production	21.00
FBLA Act	09/29/2020	U. S. Bank	FBLA Gold Box Lunches	124.41
FBLA Act	10/22/2020	US Bank	Motivational cards/note cards & envelopes	59.95
FBLA Act	10/23/2020	US Bank	2 sub trays- goodscents	89.71
FBLA Act	10/12/2020	UNO College of Business Administration	Registration for UNO Bus Comp	50.00
FBLA Act	10/06/2020	Sam's Club MC/SYNCB	FBLA Cookie tray & chips	32.96
FBLA Act	09/29/2020	U. S. Bank	FBLA Sub Tray- Goodscents	89.71
FFA Act	10/20/2020	Shirts 101	Chapter t-shirts	723.25
FFA Act	10/20/2020	Raymono`s Pizza	Pizza for Meeting	35.00
FFA Act	09/29/2020	Raymono`s Pizza	FFA Banquet Pizza	27.98
Kindness Acct	10/20/2020	Janet's Jungle	Janet's Jungle -Plant Sale	1,799.05
Speech	10/12/2020	National Speech & Debate Association	JH NSDA Mwmbership fee	75.00
Student Council	10/26/2020	Potter, Cindy	supplies	107.17
Student Council	10/26/2020	Lange, Bill	Homecoming Flowers	90.00
Student Council	10/26/2020	Janet Dannelly	Supplies	19.80
RC Concessions	09/29/2020	Super C	RC Concessions- Conc. Pizza 9-25	126.00
RC Concessions	10/26/2020	Super C	Conc Pizza 10/16	70.00
RC Concessions	10/26/2020	Super C	10/20 Pizza Order Concessions	56.00
RC Concessions	10/21/2020	Sam's Club MC/SYNCB	9/9 concession suppllies	237.46
RC Concessions	10/21/2020	Sam's Club MC/SYNCB	9/18 concession supplies	575.70
RC Concessions	10/21/2020	Sam's Club MC/SYNCB	donut concessions	30.65
RC Concessions	10/21/2020	RC Booster Club	10/15 Concessions Profit	33.50
RC Concessions	10/21/2020	Sam's Club MC/SYNCB	concession supplies	194.22
RC Concessions	10/21/2020	Sam's Club MC/SYNCB	9/18 Pretzels	183.70
RC Concessions	10/15/2020	Del Gould Meat Co., Inc	10/12 Concessions Order	149.78
RC Concessions	10/15/2020	RC Booster Club	10/13 Concessions	47.15
RC Concessions	10/15/2020	Super C	10/12 Pizza Order	42.00
RC Concessions	10/12/2020	Pepsi Cola Of Lincoln	Concessions pop-water	0.40
RC Concessions	10/12/2020	Pepsi Cola Of Lincoln	9/24 Pepsi Order INDOOR	212.00
RC Concessions	10/12/2020	Teammates of RC	8/285 Concession Profit	476.77
RC Concessions	10/12/2020	RC Booster Club	8/24 VB Jamboree Conc Profit	34.38
RC Concessions	10/12/2020	VABA	Concession Supplies	433.00
RC Concessions	10/01/2020	Sam's Club MC/SYNCB	RC Concessions supplies	153.88
RC Concessions	10/12/2020	Super C	10/8 Pizza Order	42.00
RC Concessions	10/12/2020	Super C	10/6 Pizza Order	70.00
RC Concessions	10/06/2020	Super C	Concessions Pizza 10/1	42.00
RC Concessions	10/06/2020	Super C	Concessions Pizza 10/3	70.00
Professional Development	10/15/2020	Nebraska Sports	Quarter zips	326.07
Professional Development	10/06/2020	Allison Stansbury	Custodian Appreciation Supplies	90.16
Pre-Kindergarten	10/06/2020	Carlson, Kendra	Per K incentives & supplies	93.31

RAYMOND CENTRAL PUBLIC SCHOOLS
October 2020 Student Fees Checks

<u>Activity Name</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Ag-Ed Labs	10/29/2020	Rivers Metal Products Inc.	Metal for student projects	223.42
Band Repair/Rental	10/20/2020	CGSMusic	Tuba Repairs	50.00
Band Repair/Rental	10/20/2020	Jim Krutz	Percussion Repairs	114.00
FBLA	10/22/2020	US Bank	FBLA National Dues	220.00
FBLA	10/29/2020	Sievers, Kendra	Craft Fair Refund	25.00
Tech Ed	10/13/2020	Tyler Jedlicki	Tech Ed	400.81
Tech Ed	10/22/2020	US Bank	OSHA Construction safety	100.00
				<hr/> 1,133.23

November 2020 RC Board of Education Report

Our remaining Fall sports teams recently ended their seasons. Thank you to our parents, coaches, and athletes for helping us have a fall sports season. After enduring the spring of 2020, our student athletes should be proud of their efforts they put forth.

- Mustang Volleyball lost to Lincoln Lutheran in the sub district final. This came after a thrilling 5-set victory over Malcolm on the previous night. They ended the season with a 19-10 record and narrowly missed qualifying for a district final game.
- Mustang Football ended their season with a 5-3 record on the season after a COVID-related cancellation against Louisville. Much like the volleyball team, the football team narrowly missed qualifying for playoffs.
- Mustang Cross Country also ended their season at districts. Sophia Shultz was our lone state qualifier this year and placed 81st overall. Congratulations Sophia!

Our conference AD's recently met at NSAA to discuss modifications that may need to be done with upcoming championship events. We also discussed bylaw changes, winter sports protocols, and heard from NSAA directors on pandemic guidance. I do feel comfortable about our protocols moving into Winter.

The Central Players Speech Team has been working hard the past few months in preparing for the upcoming season. Most of the Speech meets this year will be done virtually. Districts and State at this time are scheduled to be in-person. Good Luck!

Raymond Central FFA recently competed in State Land Judging and performed well. The team placed 13th out of 37 and Braelynn Christensen placed 30th out of 171 individually.

Thank you to Mr. Strouf, Mr. Luke, and Ms. Hauck for preparing our first ever Virtual Fall Concert. It was recorded to YouTube and shared with our communities. Also, congratulations to Mr. Luke and the marching band for a superior rating at the Ashland Marching Band Contest.

Winter sports practices will begin on 11/16. Our athletes have been attending open gyms and open mats already.

I have also attached our [Winter Sports Practice/Travel guidance](#) and our [Winter Sports Event Hosting procedures](#).

Brian Gralheer
AP/AD Raymond Central Jr/Sr High School

TO: Dr. Joel and the Board of Education
 FROM: Mrs. Shelly Dostal, Elementary Principal
 DATE: October, 2020
 RE: Information Update

1. Parent Teacher Conferences – The conferences were held on October 13 & 15, 2020. Attendance data is listed below:

VALPARAISO ATTENDANCE CENTER

<u>Grade</u>	<u># Conferences Scheduled</u>	<u># Conferences Attended</u>	<u>Conferences Not Attended</u>	<u>Phone Conference</u>
Kdg.- Carlson	24	24	0	0
1 st - Peterson	20	20	0	0
2 nd - Enevoldsen	20	15	5	0
3 rd – Niewohner	24	19	5	0
4 th – Brewer	24	20	4	0
5 th – Cooper	18	18	0	0
5 th - Ziegler	19	17	2	0
	149	133	16	0

89% Overall Conference Turn-Out

Jr/Sr High

Allison Stansberry

This time of the year, as we all know, is already hard with the Holiday's right around the corner, for both our students and our staff. Adding Covid into the mix only makes it that much harder. Mental health suffers. It is important that we continue to find ways to take care of one another during this time but it is just as important that we continue to check in with ourselves. I always tell our staff that our students deserve the best of us, not what's left of us. This is also true for my staff and my family. They deserve the best of me, not what's left of me. Our staff continue to do "Whatever It Takes" to keep our doors open, and our students and staff safe both physically and emotionally, but not without adding stress to their plate. As educators, it is in our nature to burden the weight of our students and colleagues because we want to fix and heal. I am so thankful for the staff at the Junior/Senior High for always doing "Whatever It Takes" to keep our doors open and our students/staff safe during a stressful time. There is no doubt that we will get through this together. I look forward to the days where I can actually see the smiles behind the masks, hear the laughter in the workroom, and be able to say "we got through a pandemic, we can get through anything".

As of November 7th, we have received all of the ACT scores from our October testing date. I will have a data set prepared for the December Board Meeting. The ACT date for our juniors will be April 4th, 2021.

Year 1 of Discovery Ed is up and going. Our teachers have had two 30 minute coaching sessions with Mark from Discovery Ed. They have also gone through two 3 hour PD sessions.

To clarify what was meant by the A/B schedule from the last meeting, below is the schedule we sent to staff to look at to seek feedback on what they thought. The Jr/Sr High school staff was receptive to the change and thought this would be better all around. We have heard from both parents and students through conversations that they like the block schedule. The one thing we are finding from our current 5 day rotation is that the length of the homeroom is too much. Also, sometimes, students may go 2-3 days before having a class again which is not a benefit to our students. We have to make some changes to the schedule

and continue to work as an administrative team to make a decision for our district as a whole before we communicate out with families and students.

Block 1: 8:10-9:40 (JH passing 9:40-9:42, HS passing 9:42-9:45)

Block 2: 9:45-11:15 (JH passing 11:15-11:17, HS passing 11:17-11:20)

Block 3/Lunch: 11:20-1:20

- **Lunch 1:** 11:15-11:45 Class 11:45-1:20
- **Lunch 2:** 11:20-11:50 Class: 11:50-1:20
- **Lunch 3:** 12:00-12:30 Class 11:20-12:00 & 12:30-1:20
- **Lunch 4:** 12:05 - 12:35 Class 11:20-12:05 & 12:35-1:20
- **Lunch 5:** 12:40-1:10 (Potentially 6th Grade)
- **Lunch 6:** 12:50-1:20 Class 11:20-12:50

Block 4: 1:25-2:55 (JH passing 2:55-2:58. HS passing 2:58-3:00)

Advisory: 3:00-3:30

B

Block 5: 8:10-9:40 (JH passing 9:40-9:42, HS passing 9:42-9:45)

Block 7: 9:45-11:15 (JH passing 11:15-11:17, HS passing 11:17-11:20)

Block 8/Lunch: 11:20-1:40

- **Lunch 1:** 11:15-11:45 Class 11:45-1:20
- **Lunch 2:** 11:20-11:50 Class: 11:50-1:20
- **Lunch 3:** 12:00-12:30 Class 11:20-12:00 & 12:30-1:20
- **Lunch 4:** 12:05 - 12:35 Class 11:20-12:05 & 12:35-1:20
- **Lunch 5:** 12:40-1:10 (Works best if this is 6th grade)
- **Lunch 6:** 12:50-1:20 Class 11:20-12:50

Block 9: 1:25-2:55 (JH passing 2:55-2:58. HS passing 2:58-3:00)

Advisory: 3:00-3:30

Due to the complexity of our schedule, we have not finalized the finals schedule yet but hope to do so in the next few weeks. I will put a copy of what that schedule will look like in the next board report.

TO: Dr. Joel and the Board of Education
FROM: Mrs. Ann Egr, Elementary Principal
DATE: November 5, 2020
RE: Information Update

1. Parent Teacher Conferences – The conferences were held on October 13 & 15, 2020. Attendance data is listed below:

CERESCO ATTENDANCE CENTER

<u>Grade</u>	<u># Conferences Scheduled</u>	<u># Conferences Attended</u>	<u>Conferences Not Attended</u>
Kdg-Bohac	23	22	1
1st-Hummel	23	22	1
2nd-Pebley	15	15	0
2nd-Hudson	15	15	0
3rd-Ahlstrand	25	25	0
4th-Farr	22	20	2
5th-Genrich	18	15	3
	<hr/>	<hr/>	<hr/>
	141	134	7

95% Overall Conference Turn-Out



Mr. Allison Stansberry
Secondary Principal
astansbe@rcentral.org

Mr. Brian Gralheer
Activities Director
bgralhee@rcentral.org

Mrs. Tasha Osten
Counselor
tosten@rcentral.org

Raymond Central High School

During the COVID-19 pandemic, Raymond Central will remain committed to providing a safe and sustainable environment while hosting activity events on and off campus. There will be procedures set in place to protect our officials, spectators, visitors, and our students. It is important to note that these procedures may be altered as we move through the season. Any changes will be communicated out to the Raymond Central Community. We ask for your full cooperation during this time.

Dual/Tri Wrestling/Basketball (RC vs 1/2 Visiting teams)

Attendance	<ul style="list-style-type: none"> ● HOUSEHOLD MEMBERS or IMMEDIATE FAMILY will be only spectators allowed in ● Masks will be REQUIRED for everyone EXCEPT competing athletes
Gate Procedure	<ul style="list-style-type: none"> ● Gate workers will wear masks ● Spectators must sanitize hands before entry ● Spectators must sign a waiver at the gate (see WAIVER)
Crowd Restrictions	<ul style="list-style-type: none"> ● 6 foot spacing between families ● Strict Separation of visiting crowds ● Bleachers will be marked off (Please do NOT sit on red tape)
Visiting Locker Rooms	<ul style="list-style-type: none"> ● Encourage visiting teams to NOT use the locker room. ● Will be available upon request
Concessions	<ul style="list-style-type: none"> ● Full Concessions ● Pre-Packaged hot dogs and pizza ● Masks and gloves for all workers ● Consistent cleaning of high-touch surfaces
Score Tables and Officials	<ul style="list-style-type: none"> ● Essential Workers Only ● Masks will be REQUIRED for everyone EXCEPT active players ● Increased Spacing ● Hand Sanitizer Available ● Sanitize game volleyball safter each contest
Sideline/Team/Bench Areas	<ul style="list-style-type: none"> ● Team Personal/Essential Workers only. ● Masks will be REQUIRED for everyone EXCEPT active players/wrestlers ● Eliminate Pre/Post-game/match handshakes ● Teams will clean and sanitize their area immediately after the contest.

Visiting Team/Official Arrival Information	<ul style="list-style-type: none"> ● Self-screen before traveling ● Masks required upon entrance ● Sanitize hands upon entry into school ● Wait in the lobby until directed to designated dressing areas ● Showers will be available upon request
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Wrestling - Multi-Team Event (Events with more than three total teams (ex. tournament, etc.)

Attendance	<ul style="list-style-type: none"> ● Athletes, Coaches, Officials and Essential Workers ONLY ● Masks will be REQUIRED for everyone EXCEPT active players/wrestlers
Gate Procedure	<ul style="list-style-type: none"> ● Gate workers will wear masks ● Pass Lists will be created by visiting schools to identify essential workers, coaches and officials
Crowd Restrictions	<ul style="list-style-type: none"> ● Not Applicable
Visiting Locker Rooms	<ul style="list-style-type: none"> ● Encourage visiting teams to NOT use the locker room. ● Will be available upon request
Concessions	<ul style="list-style-type: none"> ● Full Concessions ● Pre Packaged as much as possible ● Masks and gloves for all workers ● Consistent cleaning of high-touch surfaces
Score Tables and Officials	<ul style="list-style-type: none"> ● Essential Workers Only ● Masks will be REQUIRED for everyone EXCEPT active players/wrestlers ● Increased Spacing ● Hand Sanitizer Available
Sideline/Team/Bench Areas	<ul style="list-style-type: none"> ● Team Personal/Essential Workers only. ● Masks will be REQUIRED for everyone EXCEPT active players ● Eliminate Pre/Post-game handshakes ● Teams will clean and sanitize their area immediately after the contest.
Visiting Team/Official Arrival Information	<ul style="list-style-type: none"> ● Self-screen before traveling ● Masks required upon entrance ● Sanitize hands upon entry into school ● Wait in the lobby until directed to designated dressing areas ● Showers will not be available.

Basketball - Multi-Team Event (Events with more than three total teams (ex. tournament, etc.)

Attendance	<ul style="list-style-type: none">● HOUSEHOLD MEMBERS or IMMEDIATE FAMILY will be only spectators allowed in● Athletes, Coaches, Officials and Essential Workers ONLY● Masks will be REQUIRED for everyone EXCEPT active players/wrestlers
Gate Procedure	<ul style="list-style-type: none">● Gate workers will wear masks● Pass Lists will be created by visiting schools to identify essential workers, coaches and officials
Crowd Restrictions	<ul style="list-style-type: none">● Not Applicable
Visiting Locker Rooms	<ul style="list-style-type: none">● Encourage visiting teams to NOT use the locker room.● Will be available upon request
Concessions	<ul style="list-style-type: none">● Full Concessions● Pre Packaged as much as possible● Masks and gloves for all workers● Consistent cleaning of high-touch surfaces
Score Tables and Officials	<ul style="list-style-type: none">● Essential Workers Only● Masks will be REQUIRED for everyone EXCEPT active players/wrestlers● Increased Spacing● Hand Sanitizer Available
Sideline/Team/Bench Areas	<ul style="list-style-type: none">● Team Personal/Essential Workers only.● Masks will be REQUIRED for everyone EXCEPT active players● Eliminate Pre/Post-game handshakes● Teams will clean and sanitize their area immediately after the contest.
Visiting Team/Official Arrival Information	<ul style="list-style-type: none">● Self-screen before traveling● Masks required upon entrance● Sanitize hands upon entry into school● Wait in the lobby until directed to designated dressing areas● Showers will not be available.

November 6, 2020

To: Dr. Joel and Raymond Central Board of Education
From: Shelly Dostal, Elementary Principal at Valparaiso and Curriculum Director
RE: Principal's Report

1. Parent Teacher Conferences – The conferences were held on Oct. 13 and 15. Attendance data is listed below. We appreciate parents showing their support of their children's education. The teleconference format and on-line sign up worked well for most families.

VALPARAISO ATTENDANCE CENTER

<u>Grade</u>	<u># Conferences Scheduled</u>	<u># Conferences Attended</u>	<u>Conferences Not Attended</u>
Kdg.- Carlson	24	24	0
1 st - Peterson	20	20	0
2 nd - Enevoldsen	20	15	5
3 rd - Niewohner	24	19	5
4 th – Brewer	24	20	4
5 th - Cooper	18	18	0
5 th – Ziegler	19	17	2
	149	133	16

89% Overall Conference Turn-Out

2. School Improvement – The committee continues the book study, *A Repair Kit for Grading*. The discussion has been rich.
3. Curriculum/Instruction/Assessment– Discovery Ed Grant training is in full swing. Teacher Leaders have attended virtual trainings and also participated in one on one coaching sessions. Administrators also attended training. Teachers have been doing a great job with remote learning, especially with the number of students who have had to quarantine recently. They are to be commended for their work.
4. Professional Development – Professional Learning Communities have been working on their SMART goals and action plans. Nov. 18 professional learning will focus on Trauma Informed Classroom Training.
5. RC PTO –Many thanks to the PTO for the meals provided for the staff during parent-teacher conference nights. A virtual BINGO Family Game Night was held on Oct. 22. Dr. Joel served as the BINGO caller. PTO purchased a popcorn treat for each student to enjoy at Halloween class parties on Oct. 30. The cookie dough sales have started with delivery scheduled for Dec. 10. PTO has partnered with local businesses to earn a percentage of their sales for patronizing on a given day/night. A family day at Martin's Apple Orchard was held on Oct. 16, Runza night out on Oct. 20, and Dairy Queen Grill and Chill night will be Nov. 10. Thank you to all who participate and to the businesses for their donations.
6. Special Events at Valparaiso
 - a. Red Ribbon Week was promoted during the last week of October. Each day students were encouraged to participate in a daily theme. For example, on Tuesday, students and staff were encouraged to wear PJs for the theme, "Aim for the stars!!" Many students and staff showed their commitment to being drug and bully free throughout the week. A poster contest was also held. Winners in Ceresco were Cainan Kenning and Wesley

Bryan, and in Valparaiso they were Paisley Virgil and Aaliyah Harris. Thank you to Mrs. White and Mrs. Hummel for organizing.

- b. Nurse Amanda Ehlers conducted health screenings on Oct. 20.
 - c. Halloween Parties were held on Oct. 30. We had a drive by parade at Valparaiso with all the students lined up around the school ground perimeter. It was great to see so many families and community members drive by, including the Valparaiso Rural Fire District vehicles!
 - d. A Veteran's Day observance will be held virtually this year. We honor all who have served or are currently serving our country. Thank you to Mr. Jordan Luke for leading the virtual presentation.
 - e. Grandparents/Special Person Day is scheduled for Nov. 13. Since visitors will not be able to come into the schools, we plan to send grandparents/special friends our well wishes. Thank you to teachers for leading special activities
 - f. Special thanks to Miss Kalyn Brannagan for planning the Annual Turkey Trot. Students in grades 4 and 5 trotted around the perimeter of the school grounds on Friday, November 6.
 - g. Plans are underway for a virtual K-2 Winter Concert.
7. Thank you to the participants and sponsors of the 11th annual HUSTE Walk/Run for the Raymond Central Food Bank BackPack Program. Although the walk/run was virtual this year, we hope to have the opportunity to host a live event next year. A big thank you to all our sponsors: Immanuel Lutheran Church in Ceresco, Ceresco Covenant Church, Grace Lutheran Luther League and Church in rural Wahoo, Ken and Laura Hill, the Varilek Family, Ohnoutka Farms Inc, Aqua Systems, Farmers Cooperative, Raymono's Pizza Plus, Common Good Farm, and Raymond Central Education Association. Thank you to the many volunteers who pack the food bags each week. With the support of so many, Raymond Central Schools is able to help ensure no child goes hungry. Your continued generosity is appreciated!

Raymond Central Winter Sports Team Protocols

PRACTICE

- A daily attendance record must be kept and along with practice plans including grouping information.
- Students and coaches must complete a self-screening prior to coming onto school sites or participating in athletics.
 - Do you have a fever higher than 100.4 F or, have you had to use fever-reducing medications (i.e. Tylenol®, Acetaminophen, Advil®, Ibuprofen) in the last 24 hours to control a fever higher than 100.4 F?
 - Do you have unresolved or new onset shortness of breath or difficulty breathing?
 - Do you have a new onset of sustained persistent nonproductive cough (a dry cough lasting longer than 24 hours)?
 - Do you have a new onset of loss of taste or smell?
 - Do you have **two or more** of the following prolonged (symptom(s) lasting for longer than 24 hours) and unexplained (no other reasonable cause) symptoms?
 - a) Sore throat
 - b) Sustained (longer than 2 hours) chills or repeated shaking with chills
 - c) Headache
 - d) Muscle pain
 - e) Congestion and/or runny nose
 - f) Nausea, vomiting, or diarrhea
- Participants and coaches/sponsors are encouraged to wash hands frequently, at a minimum before and after practice. Use hand sanitizer if handwashing is not feasible. Hand sanitizer will be readily available for use.
- Coaches and players are required to wear face coverings at all times.
- Coaches monitor locker rooms for masking, distancing, and overcrowding.
- Avoid making contact with others including hand shaking, high fives and in team huddles.
- Shared equipment will be disinfected whenever possible and at the conclusion of practices and contests.
- Students will be encouraged to shower and daily wash their workout clothing immediately upon returning to home.
- Participants must have their own individual water bottle, and shall not share bottles with others. Participants shall also not share their towel with other participants.

TRAVEL

- Students and staff will be required to wear face covering and be assigned seats with seating to be 2 students per seat maximum. Students will apply hand sanitizer upon entering and exiting the bus/van. The buses/vans will be filled from back to front and students will exit from the front to back.
- Food must be eaten before or after getting on the bus/van and not consumed while traveling on the bus/van.
- Students will travel with the team to out of district contests, but have the options to choose to travel with their parent/guardian if preferred. Written notice must be given to the Athletic Director, Head Coach or sponsor no later than 1 day prior to the event.
- Students and parents will be instructed not to carpool with other students and parents unless wearing face coverings.
- Travel parties will be essential personnel only - Competitors and coaches.
- There will not be shared food, beverages or buffets among team members or parents.

Total Number of Remote Learners:	20
6th Grade:	2
7th Grade:	4
8th Grade:	2
9th Grade:	4
10th Grade:	1
11th Grade:	1
12th Grade:	6

Total Number of Classes being taken
Total Number of A's
Total Number of B's
Total Number of C's
Total Number of D's
Total Number of F's

Total Number of Remote Learners:
Total Number of Classes Missed

138
34
28
24
16
36

20
263

FOR IMMEDIATE RELEASE: 11/11/2020

Terra Uhing, MS
Executive Director
(402) 704-2254
terra@3rphd.org



Three Rivers Community Risk Dials Update

The COVID-19 Community Risk Dials for the Three Rivers Public Health Department (3RPHD) jurisdiction of Dodge, Washington, and Saunders counties has been updated for the week.

3RPHD Jurisdiction: 3.13 Current Week
2.63 Previous Week

Dodge County: 3.00 Current Week
2.50 Previous Week

Saunders County: 3.38 Current Week
2.63 Previous Week

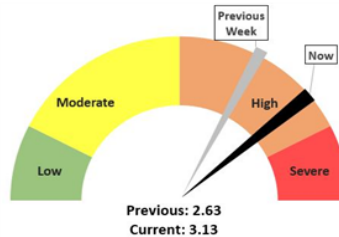
Washington County: 3.00 Current Week
2.25 Previous Week



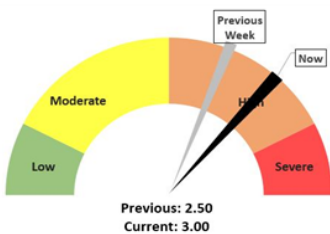
Three Rivers Public Health Department

Dial is intended to give an overview of the current risk of COVID-19 in the Three Rivers Public Health Jurisdiction. The guidance for each risk level is based on federal and national guidance published by top public health experts. To see the guidance for each risk level click on the risk level button at the b..

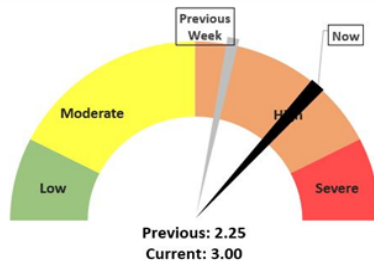
All Three Rivers Jurisdiction (Dodge, Washington, Saunders)



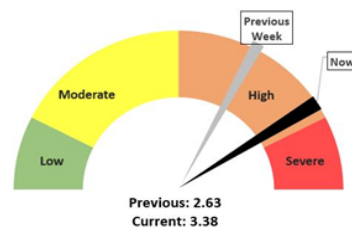
Dodge



Washington



Saunders



Updated November 11, 2020



The main factors considered in the risk dials each week include:

- The increase in the number of COVID-19 cases over the past three weeks.
- The increase in the percentage of positive COVID-19 tests.
- The capacity of the district and local healthcare system including the number of patients hospitalized with COVID-19 and the ventilators being utilized by COVID-19 (suspect and confirmed patients).
- The presence of community clusters and or community spread.
- The availability of testing in the district and local communities.
- The availability of 3RPHD to trace all identified contacts of positive cases in 48 hours.

This week the 3RPHD jurisdiction increased to 3.13 due to an increase in the positivity rate, increase in the number of cases, increase in community spread, increase in usage of ventilators and an increase in regional hospitalizations due to COVID-19. Additionally, we had a decrease in contact tracing. “As of yesterday, our total case count was 3,703 cases, during the past seven days we had 567 new cases and during the last 14 days we have had 957 new cases. Each of our county risk dials are now 3.00 or higher it is important for everyone to help us not overwhelm our hospital systems.” said Terra Uhing, Executive Director of Three Rivers Public Health Department. Please avoid the 3 C’s—Crowded Places, Confined Spaces and Close Contact.

As a reminder 3RPHD updates the community risk dials each Wednesday, and the 3RPHD Data Dashboard is updated each weekday. Please visit our website to learn more.

For questions or more information about COVID-19, please call Three Rivers at 402-727-5396, email info@3rphd.org or visit www.threeriverspublichealth.org

###

The Raymond Central Student Leadership Committee was able to virtually attend the 2020 Student Leadership Summit put on by NSAA and the Nebraska Coaches Association. Darin Boysen, Director of NCA, was able to lead four panelists in open discussion on how to attack some of the trying issues of today. These panelists included:

- **Aaron Davis** - Former National Champion Football player at Nebraska. Currently a professional speaker.
- **Rob Miller** - Speaker for ProActive Coaching. Former college basketball player and coach.
- **Jeff Bleimeister** - Chief of Lincoln Police.
- **Dominique Kelley** - All-American guard for Nebraska Basketball. Head GBB Coach for Lincoln High.

Some of the topics the panelists were able to address:

- **Effective Change**
 - Aaron Davis made a statement on how to promote effective change, “We need conversations to make positive change, not debating or arguing, but conversations with a joint agreement to lead to common understanding. It is not a race or social problem, it is a HEART problem. This requires other people as well. Call upon friends, family, and coworkers to help. Stand up when you see wrong (bigotry, racism, bullying, etc).”
- **Failure**
 - True difference-makers are able to take a negative situation and turn it positive. Challenges are thinly-veiled opportunities
 - Examples include:
 - COVID - People are more intentional about what is important. People have to think about more than themselves
 - Chief Bleimeister lost a police officer (Mario Herrera) and the outpouring of support from the community has been very positive.
- **Positive effect of athletics**
 - Athletics allows us to interact with people we would normally not interact with. It helps expand our social circle.
 - Athletes have been trained in how to deal with Adversity. COVID has created adversity. Our athletes and coaches are constantly searching for alternatives to interact, teach, and compete.
 - Some quotes from NSAA Student Reps:
 - “Whether you believe you can or cannot, you’re right.”
 - “Life is hard. If it’s not hard, you’re not trying hard enough to improve.”
 - “Control what you can control: Attitude and Effort”
- **Unconscious Bias**
 - Anyone with a heartbeat has unconscious bias. It’s human nature. Accepting that you have unconscious bias is a tough pill to swallow for some. Aaron Davis gave the example of going to a Rodeo. His wife talked him into going to a rodeo, even though he thought he would hate it. He had the time of his life, but he had to come to terms with his unconscious bias, before allowing himself to have fun.

We all need to come to terms with our unconscious biases and become more open-minded.

- **Team-Building**

- Completely based on trust. Trust doesn't mean you like each other or have to agree. Trust is about doing what you say every single day. Chief Bleimester stated, "Going through adversity as a group builds trust within a group. True trust lasts a lifetime"

- **Responsibilities of Leadership**

- There was once a day where the title of Coach, Officer, and Teacher among many others were positions that were immediately trustworthy. In today's world, that is not the case. Trust must be earned.
- Rob Miller gave the steps to earning trust with people:
 - Learn something new every day.
 - Use what you learn to know how to associate with people. Know their backgrounds
 - Be a worker. Be willing to go the extra mile.
 - Be loyal. Does not mean you agree, but you have to stand up for people's rights.
 - Your words and actions need to align. Keep your commitments.
 - Have principles over opinions. It's not about you. It's about the bigger picture.

- **Trust**

- How to build it?
 - *(Rob Miller's bullet points above)*
- How is it lost?
 - Trust is lost by lying, consistent mistakes, and showing up late or ill-prepared.
- How to gain it back?
 - Trust can be gained back. Accept wrongdoing and commit to improvement.
 - Aaron Davis said, "There needs to be time for dust to settle. Let emotions cool down. Recognize that you cannot respond when tensions are high. Give it time. Make sure your heart is right before you work towards repair."
 - Rob Miller said, "We all need clarity on the issue. We need to understand the other perspectives. We all have ways of expressing ourselves."
- How to keep it?
 - Jeff Bleimeister said, "Communication! Accept fault when needed. Commit to positive change. Make your actions follow your words."
 - Aaron Davis said, "OWN UP. If you are wrong, accept it. Good leaders own up to mistakes."
 - Rob Miller said, "Understand that everyone needs a voice. Regardless of job, position, race, creed, color, we all need to LISTEN. Learn to acknowledge the unacknowledged."

The entire program content was recorded professionally by Striv. You now have unlimited access to the program as a registered school.

The attached document has the segments and breaks detailed for your easy viewing.

Simply use the following information for access:

Landing page: <https://striv.tv/nca-summit-2020/>

Password: NESummit2020

RC Facility Priority List

Created 8.26.20, Updated 1.4.20

2020-2021

Priority Project	Scheduled	Finished	Location	Estimated Cost / Total Cost	Anticipated Start Date	Completion Date	Contractor(s)
Asphalt Main Drive			Jr/Sr High School	\$61,547	June 2020	August 2020	• PAVERS
Waterway in Field (look @ W side of drive)			Jr/Sr High School	\$5,000	May 2020	July 2020	• LPS NRD (contractor TBD)
Bus Barn Addition	X	X	Jr/Sr High School	\$168,000	August 2020	November 2020	• Kevin Wolfe
Replace 2 Addison Units			Jr/Sr High School	\$150,000			
Replace Security Cameras			All School Sites (interior)	\$35,000			• Kidwell
Roof Areas 2, 4, 6, 8 (SPED, Mustang Room, Senior Hall, Media Center)			Jr/Sr High School	\$250,000	May 2021	August 2021	
Front Steps	X	X	Jr/Sr High	\$3,280	September	September	• Stephens and

Repair			School		2020	2020	Smith
Replace Faucets and Bathroom Hardware with Touchless			Both Elementary School Sites	TBD			
Phase I Concrete Work (Handicap parking & new shed)			Jr/Sr High School	\$65,000			
Concrete Replacement - Back Entrance			Valparaiso	\$4,000			
Replace Carpet in Entrances with Rubber Flooring			Both Val and Ceresco Elementary Schools	\$13,800 ***Bid from Ernies*** Need to contact another Contractor***			
1911 Rock - Repair			Ceresco Elementary	TBD			
Lighting on Main Drive and N Parking Lot			Jr/Sr High School	TBD ***Seek several bids, contact Norris PPD***			
NE Side of			Valparaiso	TBD			

Gym Floor			Elementary				
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Comprehensive List for 2020-2021

Project		Location	Estimated Cost / Total Cost	Anticipated Start Date	Completion Date	Contractor(s)
Asphalt Main Drive		Jr/Sr High School	\$61,547			<ul style="list-style-type: none"> PAVERS
Waterway in Field		Jr/Sr High School	\$5,000	May 2020	June 2020	<ul style="list-style-type: none"> LPS NRD (contractor TBD)
Bus Barn Addition		Jr/Sr High School	\$168,000			
Replace Security Cameras		All School Sites (not exterior Jr/Sr HS)	\$35,000			
Flat Roof Section		Ceresco Elementary	\$190,000	June 2020	August 2021	
Stucco Repair and Paint (Front Entrance)		Ceresco Elementary				
HVAC Replacement Schedule		Valparaiso Elementary	\$400,000 (40 heat pumps @ \$10,000)			
HVAC		Ceresco Elementary	\$40,000			

Replacement - 4 Units						
Front Steps Repair		Jr/Sr High School	\$3,280			• Stephens and Smith
Remove Old Drinking Water Pressure Tank		Jr/Sr High School	Jared will research			
Replace or Repair North Pumphouse Roof		Jr/Sr High School	Jared will research			
Phase I of III Concrete Work		Jr/Sr High School	\$60,000			
Replace 4 Addison Units		Jr/Sr High School	\$300,000			
Concrete repair behind school		Valparaiso Elementary	\$4,000			
Add Concrete in front of FB stadium for Handicap spots		Jr/Sr High School	\$4,000			
New Tile in Kitchen		Val Elementary	\$5,000			• Ernies
Replace Carpet in Entrances		Both Val and Ceresco Elementary	\$13,800			

with Rubber Flooring		Schools	***Bid from Ernies***			
Replace Carpet w/ square tile carpet (make color universal for all 3 sites)		Val and Ceresco Elementary	Met w/ Ernie's October 2018 \$210,500.008			
Remove Gravel from Playground(s) and add ADA approved black tile		Val and Ceresco Elementary	Jared will research			***Possible fundraising project for PTO***
1911 Rock Bench		Ceresco Elementary				
Replace Wooden Lockers w/ Metal		Val and Ceresco Elementary				***Look at alternative plans, can we remove doors and add hooks?
Add Concrete to N Parking Lot for Drainage		Val Elementary	\$13,350.00			
Gym Floor Refinish (annual cost)		All Sites	\$10,000	Summer 2019	Summer 2019	

Activities Specific

Side-By-Side		Jr/Sr High School	\$14,000			
Metal Bleachers for FB stadium		Jr/Sr High School				
New Sound System for Main Gym & Stadium		Jr/Sr High School				







November 6, 2020 Technology Update

Phones -

Phone installation process has been put on hold due to COVID affecting Diode Technologies.

Cameras -

I have been collecting quotes to replace the camera system.

Technology Orders -

We have finally received the Teacher Computers which were ordered last spring.

We are still waiting for all of the new Chromebooks we ordered last spring/summer for the students.

GEER Money -

We have applied for all new Chromebooks for students through the Cares Act. We are in group 2, they are processing at the moment. We hope to hear more soon!

Switches -

Kidwell was out and updated the switches at the JR/SR High School. These were purchased with the help of eRate money. We are shuffling around other switches to help accommodate the new phone system.

Raymond Central App -

11/2 - The app was submitted to the Apple

11/3 - The app was launched in the Apple Store

We are still waiting on the app to get approved in the Android Store. I will update you when it is.

Here is the link to download the App:

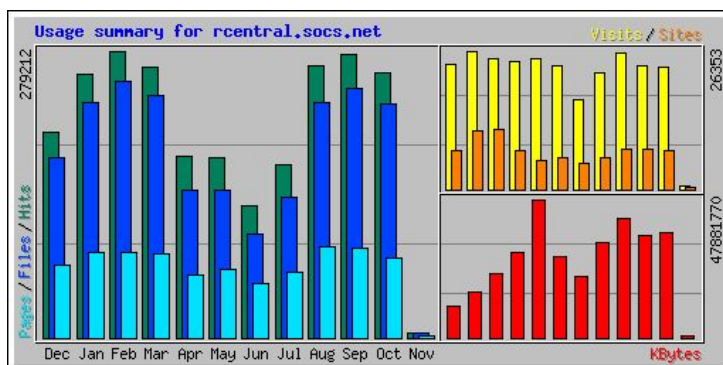
<https://apps.apple.com/us/app/raymond-central-public-schools/id1538507408>

You can also find it by searching for Raymond Central Public Schools.



Website -

On Tuesday, I participated in training for SOCS. They have added more features to make the website creation better and user friendly. They are offering more training sessions throughout this semester which I have signed up for.



Website Activity Traffic Report- [October 2020](#)

Website Updates -

As always if you see something out of place send me an email and let me know.

- Created Graphics for all schools
- Health Forms Page
 - Deleted old forms
 - Added new forms
 - Created and added the graphic
- Added Graphic for each school's scroll
- Added November Lunch menu
- Added November newsletter
- Added School Board ward graphic
- Posted YouTube Article on Activities page
- Created Contact Us Section on Website
- Created Staff Directory - In Progress
- Edit the old "Staff" page under each school and transition to the [Staff Directory](#)

NASB Monthly Update for Board Meetings - Agenda Item: November 2020

View the Monthly Update in video form now at:

<http://members.nasbonline.org/index.php/news-resources/videos>

[October Board Notes - Newsletter](#)

“NASB Update”

As a board, some items you should doing, or have completed during **November** include:

- Review the District and each Building AQuESTT Classification
- District Assurance Statement. On or before November 1, the school district must submit their Rule 10 Accreditation Assurance Statement to NDE. The statement must be signed either by the superintendent and/or a member of the governing board.
- ESU Assurance Statement. On or before November 1, the ESU must submit their Rule 84 Assurance Statement to NDE.
- Fall Membership Report. On or before November 1 the superintendent of each school district shall submit to the Commissioner of Education a report described as the annual financial report. Failure to meet the November 1 deadline could result in state aid granted pursuant to the TEEOSA be withheld until such time as the report is received by the department.
- Appoint Delegate Assembly Representative – Delegate Assembly is Friday, November 13 at 1:00 PM CT
- Review and Authorize School District Audit – On or before November 5, a copy of the Audit Report shall be filed with the Commissioner of Ed. and Auditor of Public Accounts.
- Collective Bargaining – On or before November 1 negotiations shall begin. No fewer than four negotiations meetings between the certificated and instructional employees’ collective-bargaining agent and the board’s bargaining agent.
- ESU Yearly Report – On or before November 1, each ESU is required to publish a Report of Yearly Activities of the ESU Board. The report shall include the amount of revenue received and expenditures itemized by categories.
- Review Annual Emergency Safety Plan
- District Resource; Fall district enrollment figures Board-Superintendent Relations
- Distribute the superintendent evaluation to be completed by each board member. *NASB Online Survey System, direct the Association to distribute links to each individual board member to complete the superintendent evaluation. Note: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents.

NASB’s Video Resources: <http://members.nasbonline.org/index.php/news-resources/videos>

- Legal Resources, NASB’s Live & Learn Series, Q&A’s with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!

Networking & Events: <http://members.nasbonline.org/index.php/events>

- **2020 (Virtual) Delegate Assembly** – Tuesday, November 13, at 1:00 PM CT. If you have any questions about the upcoming Delegate Assembly, please email Sallie or call 800-422-4572
- **2020 State Education Conference** – Registration to participate virtually is still open for the annual State Conference as well, to be held both in-person and virtually November 18-20 in Omaha.
<http://members.nasbonline.org/index.php/state-education-conference>
 - See all of Sharon’s updates in this months video!
- **New Board Member Workshops & Webinars** - Registration is Open, you should have received a postcard in the mail, the first event starts November 30th, learn more at
<http://members.nasbonline.org/index.php/new-board-member-workshops>

Advocacy/2021 Legislative Session:

- The 2021 legislative session begins January 6. Keep tabs with all things pertinent to your school at NASB’s Govt Relations page at <http://members.nasbonline.org/index.php/government-relations>
- The **2020 Delegate Assembly** will be virtual this year on November 13 at 1:00 PM CT. Make sure your board is represented.
- Stay engaged during the Session and follow along with the bills NASB is tracking at:
<https://nasb.envisiams.com/legislative-bills> and through NASB’s **Legislative Notes** e-updates.

NASB COVID-19 RESOURCE LINKS

- <http://members.nasbonline.org/index.php/news-resources/covid-19-resources>
- We are continuing to add items & updates as they arise

Follow NASB on twitter at www.twitter.com/NASBOnline using the hashtag #liveNASB
and on facebook at www.facebook.com/NASBOnline

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the **Board Notes newsletter** for “This Month In ...” To access the latest newsletter, click here:

<http://members.nasbonline.org/index.php/news-resources/board-notes>

RAYMOND CENTRAL PUBLIC SCHOOLS

2020-2021

SCHOOL CALENDAR

Approved 2/10/2020 - Updated 11/11/2020

School Start and End Times: Elementary: 8:15 AM - 3:15 PM

Junior/Senior High School: 8:10 AM - 3:30 PM PreSchool: 8:45 AM - 3:00 PM

AUGUST				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

SEPTEMBER				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

OCTOBER				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

NOVEMBER				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

DECEMBER				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

AUGUST 2020				
6	Thursday - New Teacher Meeting & Teacher Flex Day (July 20-August 6)			
7, 10, 11	Fri, Mon & Tue - K-12 Staff PD / Workdays 8 am - 4 pm			
12	Wednesday - FIRST DAY OF SCHOOL - NOON DISMISSAL			
12	Wednesday - Teacher Workday - Noon - 4:00 pm			

SEPTEMBER 2020				
7	Monday - NO SCHOOL - Labor Day			

OCTOBER 2020				
9	Friday - End of 1st Qtr			
12	Monday - NO SCHOOL - Teacher Professional Development Day			
13 & 15	Tues & Thurs - K-5 PT Conferences Valparaiso and Ceresco 4:15 - 8 pm			
14-15	Wed & Thurs - 6-12 PT Conferences 4:15 - 8 pm			
16	Friday - NO SCHOOL - PK-12 Staff Comp Day			

NOVEMBER 2020				
25-27	Wednesday, Thursday & Friday - NO SCHOOL - Thanksgiving Break			
30	Monday - NO SCHOOL - Teacher Professional Development Day			

DECEMBER 2020				
22	Tuesday - End of 2nd Qtr - Dismissal at 1:45 pm			
23-27	NSAA Moratorium - Gyms Closed			
23-31	NO SCHOOL - Winter Break			

JANUARY 2021				
1-4	Friday & Monday - NO SCHOOL - Winter Break			
5-6	Tues & Wed - NO SCHOOL - Teacher Professional Development Day			
7	Wednesday - School Resumes for Students			
18	Monday - NO SCHOOL - Teacher Professional Development Day			

FEBRUARY 2021				
15	Monday - NO SCHOOL			

MARCH 2021				
5	Friday - End of 3rd Qtr			
8	Monday - NO SCHOOL - Teacher Professional Development Day			
9 & 11	Tue & Thurs - 6-12 PT Conferences 4:15 - 8 pm			
10-11	Wed & Thurs - K-5 PT Conferences Valparaiso and Ceresco 4:15 - 8 pm			
12	Friday - NO SCHOOL - PK-12 Staff Comp Day			

APRIL 2021				
2 & 5	Friday & Monday - NO SCHOOL - Spring Break			

MAY 2021				
15	Saturday - Graduation Ceremony at 2:00 pm			
19	Wednesday - LAST DAY OF SCHOOL - NOON DISMISSAL			
19	Wednesday - End of 4th Qtr / Teacher Workday - Noon - 4 pm			
31	Monday - Memorial Day			

JANUARY				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

FEBRUARY				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

MARCH				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

APRIL				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

MAY				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				



First Day of School - End of Quarters - Last Day of School
 NO SCHOOL - Inservice / Work Days - School Breaks - Teacher Comp Days
 Parent / Teacher Conferences

Professional Development- 2 HR LATE START unless Inservice Day

RAYMOND CENTRAL PUBLIC SCHOOLS 2020-2021 SCHOOL CALENDAR

School Start and End Times: Elementary: 8:15 AM - 3:15 PM
Junior/Senior High School: 8:10 AM - 3:30 PM PreSchool: 8:45 AM - 3:00 PM

AUGUST					ST	Tch		Tch	ST	JANUARY				
M	T	W	T	F						M	T	W	T	F
3	4	5	6	7			AUGUST 2019	1						1
10	11	12	13	14	2	2	8 Thursday - Teacher Flex Day	5	5	4	5	6	7	8
17	18	19	20	21	2.5	5	9, 12, 13 Fri, Mon & Tue - K-12 Staff PD / Workdays 8:00 am - 4:00 pm	5	5	11	12	13	14	15
24	25	26	27	28	5	5	14 Wednesday - FIRST DAY OF SCHOOL - NOON DISMISSAL	5	5	18	19	20	21	22
31					5	5	14 Wednesday - Teacher Workday - Noon - 4:00 pm	5	5	25	26	27	28	29
SEPTEMBER							SEPTEMBER 2019			FEBRUARY				
M	T	W	T	F			2 Monday - NO SCHOOL - Labor Day			M	T	W	T	F
	1	2	3	4	4	4	OCTOBER 2019			1	2	3	4	5
7	8	9	10	11	5	5	11 Friday - End of 1st Qtr	5	5	8	9	10	11	12
14	15	16	17	18	5	5	14 Monday - NO SCHOOL - Teacher Professional Development Day	5	5	15	16	17	18	19
21	22	23	24	25	5	5	22 & 24 Tues & Thurs - K-5 PT Conferences Valparaiso and Ceresco 4 - 8 pm	4	4	22	23	24	25	26
28	29	30			1	1	23-24 Wed & Thurs - 6-12 PT Conferences 4 - 8 pm	5	5					
							25 Friday - NO SCHOOL - PK-12 Staff Comp Day							
OCTOBER							NOVEMBER 2019			MARCH				
M	T	W	T	F			27-29 Wednesday, Thursday & Friday - NO SCHOOL - Thanksgiving Break			M	T	W	T	F
			1	2	4	4	DECEMBER 2019			1	2	3	4	5
5	6	7	8	9	5	5	20 Friday - End of 2nd Qtr - Dismissal at 1:45 pm	5	5	8	9	10	11	12
12	13	14	15	16	4	5	22-26 NSAA Moratorium - Gyms Closed	5	4	15	16	17	18	19
19	20	21	22	23	4	5	23-31 NO SCHOOL - Winter Break	5	4	22	23	24	25	26
26	27	28	29	30	4	4	JANUARY 2020	5	5	29	30	31		
							1-3 NO SCHOOL - Winter Break	2	2					
NOVEMBER							3 Friday - Teacher Professional Development Day			APRIL				
M	T	W	T	F			6 Monday - School Resumes for Students			M	T	W	T	F
2	3	4	5	6	1	1	FEBRUARY 2020						1	2
9	10	11	12	13	5	5	21 Friday - NO SCHOOL	3	3	5	6	7	8	9
16	17	18	19	20	5	5	MARCH 2020	4	4	12	13	14	15	16
23	24	25	26	27	5	5	6 Friday - End of 3rd Qtr	4	4	19	20	21	22	23
30					2	2	9 Monday - NO SCHOOL - Teacher Professional Development Day	5	5	26	27	28	29	30
DECEMBER							17 & 19 Tue & Thurs - 6-12 PT Conferences 4 - 8 pm	4	4	MAY				
M	T	W	T	F			18-19 Wed & Thurs - K-5 PT Conferences Valparaiso and Ceresco 4 - 8 pm			M	T	W	T	F
	1	2	3	4	5	5	20 Friday - NO SCHOOL - PK-12 Staff Comp Day	1	1	3	4	5	6	7
7	8	9	10	11	5	5	APRIL 2020	5	5	10	11	12	13	14
14	15	16	17	18	5	5	10 & 13 Friday and Monday - NO SCHOOL - Easter Break	5.0	5.0	17	18	19	20	21
21	22	23	24	25			MAY 2020	3.0	2.5	24	25	26	27	28
28	29	30	31			16 Saturday - Graduation Ceremony at 2:00 pm			31					
							20 Wednesday - LAST DAY OF SCHOOL - NOON DISMISSAL							
							20 Wednesday - End of 4th Qtr / Teacher Workday - Noon - 4:00 pm							
					86.5	93.0	25 Monday - Memorial Day	96.0	92.5					

-3 -3 built in snow days
93.0 89.5

- First Day of School - End of Quarters - Last Day of School
- NO SCHOOL - Inservice / Work Days - School Breaks - Teacher Comp Days
- Parent / Teacher Conferences
- **Professional Development- 2 HR LATE START unless Inservice Day**

86.5 + 89.5 = 176 student days
93 + 93 = 186 teacher days

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**
August 31, 2020

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

August 31, 2020

TABLE OF CONTENTS

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements – Modified Cash Basis

Government-Wide Financial Statements:

Exhibit A - Statement of Net Position

Exhibit B - Statement of Activities

Fund Financial Statements:

Exhibit C - Balance Sheet - Governmental Funds

Exhibit D - Statement of Receipts, Disbursements and Changes in Fund Balances -
Governmental Funds

Notes to the Financial Statements

Other Information

Exhibits E-M – Budgetary Comparison Schedules – Modified Cash Basis

Exhibit N - Cash Disbursements for Operational Expenses - General Fund

GAO Government Auditing Standards

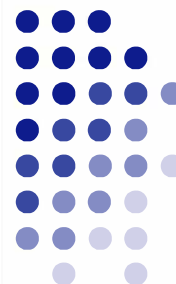
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Schedule of Findings and Responses

Schedule of Prior Year Findings

Mierau & Co., P.C.

Certified Public Accountants
424 N. Grant Avenue
York, NE 68467
Phone: 402-362-3399
Fax: 402-362-3390
www.mieraucpa.com



INDEPENDENT AUDITOR'S REPORT www.mieraucpa.com

Board of Education
Raymond Central School District No. 161
Raymond, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Raymond Central School District No. 161, Raymond, Nebraska, (the School District), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information of the School District, as of August 31, 2020, and the respective changes in financial position-modified cash basis, thereof for the year then ended on the basis of accounting described in Note A.

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis, budgetary comparison schedules and cash disbursements for operational expenses - general fund, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Muir & Co., P.C.

York, Nebraska
November 5, 2020

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
August 31, 2020

This discussion and analysis of the financial performance of the Raymond Central School District No. 161 (the District) provides an overview of the District's financial activities for the year ended August 31, 2020. It should be read in conjunction with the District's financial statements, which follow.

Financial Highlights

The District's net position on August 31, 2020 was \$8,781,648.58. Of this amount, \$6,260,235.24 is unrestricted and may be used to meet the District's ongoing obligations.

The net position of the District increased by \$770,959.27; up from \$8,010,689.31 in the prior fiscal year.

The District's receipts were \$7,178,455.77 more than the prior year and disbursements were \$6,943,085.40 more than the prior year.

The District's student enrollment decreased by 7 students.

Overview of the Financial Statements

This financial report consists of three sections: management's discussion and analysis (this section), the basic financial statements and other information.

The basic financial statements include two kinds of statements that present different views of the District.

The government-wide financial statements are comprised of the Statement of Net Position and the Statement of Activities, which provide information about the District's overall financial status.

The remaining statements are governmental fund financial statements that focus on individual funds of the District, reporting the District's basic operations in more detail than the government-wide financial statements. Governmental funds are accountability units used to maintain control over resources segregated for specific activities or objectives. Major funds are separately reported while all others are combined.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of other information that details the receipts and disbursements of the District by fund and program.

Financial Analysis of the District as a Whole

Receipts for the District's activities were \$18,122,321.29, while total disbursements were \$17,351,362.02.

The following table summarizes the District's changes in net position from receipts and disbursements. The District is heavily reliant on property taxes to support governmental activities since they provide 70% of the District's total receipts.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
August 31, 2020

Financial Analysis of the District as a Whole (cont'd)

A summary of the governmental receipts and disbursements follows:

	Current Year	Percent of Total	Prior Year	Percent of Total
Receipts:				
Program Receipts-				
Charges for services	\$ 328,666.73	2.88%	\$ 452,633.48	4.17%
Operating grants and contributions	862,836.77	7.57%	796,121.71	7.34%
Other Receipts-				
Property taxes	7,937,202.71	69.68%	7,729,665.84	71.23%
Other taxes	1,335,257.71	11.72%	508,341.24	4.69%
Interest income	42,287.42	0.37%	45,621.34	0.42%
County sources	35,928.68	0.32%	49,666.75	0.45%
State aid	466,898.00	4.10%	138,060.00	1.27%
Other state receipts	136,925.19	1.20%	825,722.76	7.61%
Other general receipts	246,318.08	2.16%	305,557.40	2.82%
Total Receipts	11,392,321.29	100.00%	10,851,390.52	100.00%
Disbursements:				
Programs-				
Regular instruction	4,188,409.88	34.47%	3,810,263.18	36.59%
Special education	957,997.75	7.88%	925,411.80	8.89%
Support services - students	324,962.74	2.67%	340,604.77	3.27%
Support services - instruction	461,450.61	3.80%	597,894.17	5.75%
General administration	541,567.45	4.46%	358,415.99	3.45%
Office of the principal	525,955.02	4.33%	515,035.62	4.95%
Central services	116,805.60	0.96%	150,945.56	1.46%
Operation and maint. of plant	1,257,924.58	10.35%	909,855.11	8.74%
Student transportation	456,557.52	3.76%	485,460.06	4.66%
State programs	11,542.06	0.09%	16,332.13	0.16%
Federal programs	241,267.10	1.99%	238,327.74	2.29%
Other student support	822,261.54	6.77%	823,888.43	7.92%
Capital projects	1,446,986.58	11.91%	467,881.48	4.50%
Debt Service	797,673.59	6.56%	767,960.58	7.37%
Total Disbursements	12,151,362.02	100.00%	10,408,276.62	100.00%
Change in net assets before special items	(759,040.73)		443,113.90	
Special items:				
Debt proceeds	6,730,000.00		92,475.00	
Debt payoff	(5,200,000.00)			
Change in Net Position	770,959.27		535,588.90	
Beginning Net Position	8,010,689.31		7,475,100.41	
Ending Net Position	<u>\$ 8,781,648.58</u>		<u>\$ 8,010,689.31</u>	
Restricted	2,521,413.34		2,013,630.13	
Unrestricted	6,260,235.24		5,997,059.18	
Total Net Position	<u>\$ 8,781,648.58</u>		<u>\$ 8,010,689.31</u>	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
August 31, 2020

Financial Analysis of the District as a Whole (cont'd)

A portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's government-wide restricted net position is comprised of funds to be used for debt services and capital projects.

Financial Analysis of the District's Funds

A summary of the District's governmental fund balances follows:

	Current Year	Prior Year	Variance
General Fund Balance	\$ 3,845,769.40	\$ 3,720,661.75	\$ 125,107.65
Depreciation Fund Balance	1,820,005.32	1,692,613.32	127,392.00
Employee Benefit Fund Balance	53,346.77	54,046.45	(699.68)
Activities Fund Balance	353,639.12	329,165.26	24,473.86
School Nutrition Fund Balance	153,497.71	176,255.27	(22,757.56)
Bond Fund Balance	900,975.82	911,634.71	(10,658.89)
Special Building Fund Balance	1,609,978.01	1,091,560.51	518,417.50
Qualified Capital Purpose			
Undertaking Fund Balance	10,459.51	10,434.91	24.60
Student Fee Fund Balance	33,976.92	24,317.13	9,659.79
Total Governmental Fund Balances	\$ 8,781,648.58	\$ 8,010,689.31	\$ 770,959.27

Economic Factors

Factors, such as property tax rates, valuation, state funding (primarily state aid) and federal funding have a major impact on the District's receipts each year. State and federal mandated programs, fuel prices and insurance costs impact the District's disbursements. Changes in enrollment also factor heavily into the District's financial position.

Budget Analysis

The General Fund budget was not amended during the fiscal year and included \$12,319,816.00 in available resources and \$10,419,816.00 in disbursements. Actual General Fund receipts were \$559,554.96 more than budget. Actual General Fund disbursements were \$1,060,375.69 less than budget, due mainly to less than expected spending in regular instruction, special education instruction and plant operation and maintenance.

Debt Administration

As of August 31, 2020, the District had outstanding general obligation indebtedness of \$6,370,000.00 as compared to \$6,820,000.00 on August 31, 2019. Bond payoff of \$5,200,000.00, regular principal payments of \$535,000.00 and bond proceeds of \$5,285,000.00 resulted in the change.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or would like to request additional information, please feel free to contact the administration at:

Raymond Central School District No. 161
1800 W. Agnew Road
Raymond, Nebraska 68428
(402) 785-2615

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2020

	<u>Governmental Funds</u>
<u>Assets</u>	
Cash in bank	\$ 6,048,672.01
Certificates of deposit	1,177,880.96
Cash at county treasurer	<u>1,555,095.61</u>
 Total Assets	 <u><u>8,781,648.58</u></u>
<u>Net Position</u>	
Restricted:	
Capital improvement projects	1,620,437.52
Debt service	900,975.82
Unrestricted	<u>6,260,235.24</u>
 Total Net Position	 <u><u>\$ 8,781,648.58</u></u>

See accompanying notes to the financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended August 31, 2020

Functions/Programs	Disbursements	Program Receipts		Net Receipts (Disbursements) Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Primary Government:				
Regular instruction	\$ 4,188,409.88	\$ 7,690.01	\$ 5,223.48	\$ (4,175,496.39)
Special education	957,997.75		490,952.00	(467,045.75)
Support services - students:				
Guidance, health, other	217,794.08			(217,794.08)
Special education	107,168.66			(107,168.66)
Support services - instruction	461,450.61			(461,450.61)
General administration	541,567.45			(541,567.45)
Office of the principal	525,955.02			(525,955.02)
Central services	116,805.60			(116,805.60)
Operation and maint. of plant	1,257,924.58			(1,257,924.58)
Student transportation	456,557.52		61,812.00	(394,745.52)
State programs	11,542.06		6,569.00	(4,973.06)
Federal programs	241,267.10		140,284.99	(100,982.11)
Other student support	822,261.54	320,976.72	157,995.30	(343,289.52)
Capital projects	1,446,986.58			(1,446,986.58)
Debt Service	797,673.59			(797,673.59)
Total Governmental Activities	\$ 12,151,362.02	\$ 328,666.73	\$ 862,836.77	(10,959,858.52)
General Receipts				
Property taxes				7,937,202.71
Public power district sales tax				50,489.61
Motor vehicle taxes				465,279.25
Other taxes				819,488.85
Interest income				42,287.42
County sources				35,928.68
State aid				466,898.00
Other state receipts				136,925.19
Other general receipts				246,318.08
Total General Receipts				10,200,817.79
Change in Net Position - Modified Cash Basis before Special Items				(759,040.73)
Special Items:				
Bond proceeds				5,285,000.00
Lease-purchase proceeds				1,445,000.00
Bonds retired				(5,200,000.00)
Special Items				1,530,000.00
Change in Net Position - Modified Cash Basis				770,959.27
Net Position- Modified Cash Basis, Beginning of Year				8,010,689.31
Net Position - Modified Cash Basis, End of Year				\$ 8,781,648.58

See accompanying notes to the financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

August 31, 2020

	Major Funds		
	General Fund	Depreciation Fund	Bond Fund
<u>Assets</u>			
Cash in bank	\$ 2,500,941.60	\$ 1,197,650.56	\$ 783,159.01
Certificates of deposit		622,354.76	
Cash at county treasurer	<u>1,344,827.80</u>		<u>117,816.81</u>
Total Assets	<u>3,845,769.40</u>	<u>1,820,005.32</u>	<u>900,975.82</u>
<u>Fund Balances</u>			
Restricted for:			
Capital projects			
Debt service			900,975.82
Assigned for:			
Capital purchases		1,820,005.32	
School employee benefit			
School nutrition program			
Student activities			
Unassigned	<u>3,845,769.40</u>		
Total Fund Balances	<u>\$ 3,845,769.40</u>	<u>\$ 1,820,005.32</u>	<u>\$ 900,975.82</u>

See accompanying notes to the financial statements.

Exhibit C

Special Building Fund	Other Governmental Funds	Total Governmental Funds
\$ 978,057.80	\$ 588,863.04	\$ 6,048,672.01
539,465.30	16,060.90	1,177,880.96
92,454.91	(3.91)	1,555,095.61
<u>1,609,978.01</u>	<u>604,920.03</u>	<u>8,781,648.58</u>
1,609,978.01	10,459.51	1,620,437.52
		900,975.82
		1,820,005.32
	53,346.77	53,346.77
	153,497.71	153,497.71
	387,616.04	387,616.04
		<u>3,845,769.40</u>
<u>\$ 1,609,978.01</u>	<u>\$ 604,920.03</u>	<u>\$ 8,781,648.58</u>

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2020

	Major Funds		
	General Fund	Depreciation Fund	Bond Fund
<u>Receipts</u>			
Taxes:			
Property	\$ 6,854,948.34		\$ 603,542.30
Public power district sales tax	50,489.61		
Motor vehicle	465,279.25		
Other	707,211.27		61,916.24
Interest income	10,142.74	\$ 22,912.08	3,486.48
Other local receipts	9,520.01		4,619.68
County receipts	35,928.68		
State aid	466,898.00		
Special education	510,764.00		
Other state receipts	185,494.19		
Federal receipts	145,508.47		
Non-revenue receipts	42,363.40		
Debt proceeds			5,285,000.00
Transfers		200,000.00	
Total Receipts	<u>9,484,547.96</u>	<u>222,912.08</u>	<u>5,958,564.70</u>
<u>Disbursements</u>			
Regular instruction	4,188,409.88		
Special education	957,997.75		
Support services - students:			
Guidance, health, other	217,794.08		
Special education school age	66,246.57		
Special education 3-5	40,922.09		
Support services - instruction	461,450.61		
Support services - general administration	444,010.45		
Office of the principal	525,955.02		
Central services	214,362.60		
Operation and maintenance of plant	1,257,924.58		
Student transportation - regular	620,657.37		
Student transportation - special education	35,900.15		
State programs	11,542.06		
Federal programs	241,267.10		
Other student support			
Capital projects		95,520.08	
Debt Service			5,969,223.59
Transfers	75,000.00		
Total Disbursements	<u>9,359,440.31</u>	<u>95,520.08</u>	<u>5,969,223.59</u>
Net Change in Fund Balance	125,107.65	127,392.00	(10,658.89)
Fund Balance, Beginning of Year	<u>3,720,661.75</u>	<u>1,692,613.32</u>	<u>911,634.71</u>
Fund Balance, End of Year	<u>\$ 3,845,769.40</u>	<u>\$ 1,820,005.32</u>	<u>\$ 900,975.82</u>

See accompanying notes to the financial statements.

Special Building Fund	Other Governmental Funds	Reclassifications	Total Governmental Funds
\$ 478,708.17	\$ 3.90		\$ 7,937,202.71
			50,489.61
			465,279.25
67,070.26	(3.91)		836,193.86
3,075.65	2,670.47		42,287.42
	518,187.01		532,326.70
			35,928.68
			466,898.00
			510,764.00
	1,817.34		187,311.53
	139,767.66		285,276.13
			42,363.40
1,445,000.00			6,730,000.00
	75,000.00	\$ (275,000.00)	-
<u>1,993,854.08</u>	<u>737,442.47</u>	<u>(275,000.00)</u>	<u>18,122,321.29</u>
			4,188,409.88
			957,997.75
			217,794.08
			66,246.57
			40,922.09
	1,080.00		462,530.61
			444,010.45
			525,955.02
			214,362.60
			1,257,924.58
		(200,000.00)	420,657.37
			35,900.15
			11,542.06
			241,267.10
	725,661.46		725,661.46
1,446,986.58			1,542,506.66
28,450.00			5,997,673.59
		(75,000.00)	-
<u>1,475,436.58</u>	<u>726,741.46</u>	<u>(275,000.00)</u>	<u>17,351,362.02</u>
518,417.50	10,701.01	-	770,959.27
<u>1,091,560.51</u>	<u>594,219.02</u>	<u>-</u>	<u>8,010,689.31</u>
<u>\$ 1,609,978.01</u>	<u>\$ 604,920.03</u>	<u>\$ -</u>	<u>\$ 8,781,648.58</u>

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview – The significant accounting principles and practices followed by Raymond Central School District No. 161 (the "School District"), are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities' incident to school building construction, and the operation, maintenance and management of school services, activities, projects and investments.

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

Reporting Entity – The Raymond Central Board of Education ("Board") is the basic level of government, which has the financial accountability and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since 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 61, which are included in the District's reporting entity.

The School District has the following related organization not considered to have a significant operation or financial relationship:

The Raymond Central Educational Foundation receives donations to be used for various school projects and scholarships.

Basis of Accounting – The District prepares its financial statements on the modified 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 generally accepted accounting principles, as applicable to Governmental Units. Under the modified cash basis, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when received by the District rather than when earned, and disbursements 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 generally accepted accounting principles in the United States of America.

Government-Wide and Fund Financial Statements - The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effects of inter-fund transfers (those within an activity) have been removed from these statements. The District does not allocate indirect costs.

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

These notes are an integral part of the accompanying financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The District's government-wide and fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets are included on their Statement of Assets and Fund Balances. Their operating statements present sources and used of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.

Governmental Fund Types

Major Governmental Funds

General Fund – The General Fund is the main operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. 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 and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Depreciation Fund – The Depreciation Fund facilitates the eventual purchase of 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 different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effort in a single year to meet such a disbursement. 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.

Bond Fund – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuances are deposited and recorded as a receipt in the Special Building Fund. 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 improvements of buildings. General Fund disbursements for the purpose of this fund are not allowable. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Other Governmental Funds

Employee Benefit Fund - The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and as a 'transfer from General Fund' in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

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.

These notes are an integral part of the accompanying financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and general fund support of the nutrition 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.

Qualified Capital Purpose Undertaking Fund – The Qualified Capital Purpose Undertaking Fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects and mold abatement and prevention projects. General Fund disbursements for the purpose of this fund are not allowable. The tax levy for this fund is limited to 5.2 cents per one hundred dollars of valuation and shall not exceed ten years for each environmental hazard abatement project, accessibility barrier elimination project or modifications for life safety code violations, indoor air quality or mold abatement and prevention projects. And shall not exceed fifteen years for each qualified capital purpose for which the qualified zone academy bond was issued.

Student Fee Fund – The Student Fee Fund is a separate school district fund not funded by tax receipts, into which all money collected from students for participation in extracurricular activities, postsecondary education costs, summer or night school be deposited and from which money shall be disbursed for the purposes for which it was collected from students.

Governmental Fund Classifications – The Bond and Qualified Capital Purpose Undertaking Funds are classified as Debt Service Funds. The Special Building Fund is classified as a Capital Projects Fund. All remaining funds are classified as General Funds. The District does not maintain any Special Revenue Funds.

Property and Equipment – Disbursements for property and equipment are charged when paid. No allowance for depreciation is provided or included in the accompanying financial statements.

Equity Classifications –

Government-Wide Financial Statements - Equity is classified as net position and is displayed as two components:

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantor, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that does not meet the definition of restricted.

Governmental Fund Financial Statements - Equity is classified as fund balance and is displayed as the following components:

Non-Spendable Fund Balance – Amounts that cannot be spent because they are either (1) not in spendable form; or (2) legally or contractually required to be maintained intact. The District does not have any non-spendable fund balances.

These notes are an integral part of the accompanying financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Restricted Fund Balance – Amounts restricted to specific purposes when constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, or state or federal laws; or (2) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts to be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the district's highest level of decision-making authority). The District does not currently have any committed fund balances.

Assigned Fund Balance – Amounts the Board of Education intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Fund Balance – Residual classification for the District's general fund and includes all spendable amounts not contained in other classifications. Amounts also included are deficit funds, if any, from other non-general funds.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned.

Property Taxes – Real estate taxes are levied on October 15 each year and may be paid in two installments. These taxes are due December 31. The first and second half of the taxes becomes delinquent on the following May and September 1, respectively. Real estate taxes become a lien against the property on the levy date.

Personal property taxes are levied on October 15 each year, are due December 31 each year and may be paid in two equal installments. The first and second halves of the taxes become delinquent on May and September 1, respectively.

Motor vehicle taxes are due when an application is made for registration of a motor vehicle.

NOTE B – CASH AND INVESTMENTS

The Statutes of the State of Nebraska authorize the School District to invest in certificates of deposit and time deposits of banks or capital stock financial institutions, obligations of the United States government and agencies thereof and any securities as provided in the Public Funds Deposit Security Act. Nonnegotiable certificates of deposit with original maturity of more than three months are classified as cash equivalents within the governmental funds.

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. The District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

At August 31, 2020, the District's carrying amount of deposits was \$7,226,552.97. The bank balances for all funds totaled \$8,042,747.47. For purposes of classifying categories of custodial risk, the bank balances of the District's deposits, as of August 31, 2020, were either entirely insured or collateralized with securities held by the financial institution but not in the District's name.

These notes are an integral part of the accompanying financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE C – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the state budget act.

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

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

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes the proposed disbursements and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. The adopted budget is filed with the State Auditor, the County Clerk and the Nebraska Department of Education on or before September 20.
5. Total actual disbursements may not legally exceed the total budget of disbursements. Appropriations of disbursements lapse at year-end and any revisions require a public hearing and Board approval.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which attaches as an enforceable lien on property within the District as of January 1.

NOTE D – RETIREMENT PLAN

Plan Description – Raymond Central School District No. 161 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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE D – RETIREMENT PLAN (cont'd)

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

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

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

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

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$5,252,637.78. Total covered payroll was \$5,061,067.24. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions - The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018 through August 31, 2020. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$499,922.63.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE D – RETIREMENT PLAN (cont'd)

Pension Liabilities - At June 30, 2019 the District had a liability of \$2,570,150.00 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.254905 percent, which was a decrease of 1.405591 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense was \$614,127.00.

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

- Inflation: 2.75%
- Salary increases, including wage inflation: 3.50% - 8.50%
- Cost-of-living adjustment: Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
- Investment rate of return, net of investment expense and including inflation: 7.50%

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

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

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

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

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE D – RETIREMENT PLAN (cont'd)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

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

*Arithmetic mean, net of investment expenses.

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

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

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2020

NOTE D – RETIREMENT PLAN (cont'd)

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

	<u>Discount Rate</u>	<u>District's proportionate share of net pension liability</u>
1% decrease	6.5%	\$ 6,482,886.00
Current discount rate	7.5%	\$ 2,570,150.00
1% increase	8.5%	\$ (659,822.00)

Plan Fiduciary Net Position - Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE E – LONG-TERM DEBT

Changes in long-debt obligations for the year ended August 31, 2020, are as follows:

	Balance at Sept. 1, 2019	Increases	Decreases	Balance at Aug. 31, 2020	Due within One Year
Governmental activities:					
Series 2014 Bonds	\$ 3,930,000.00		\$ 3,275,000.00	\$ 655,000.00	\$ 325,000.00
Series 2015B Bonds	2,890,000.00		2,460,000.00	430,000.00	215,000.00
2015 Technology Lease-Purchase	13,178.55		13,178.55	-	-
2019 Technology Lease-Purchase	92,475.00		22,478.16	69,996.84	22,892.50
Series 2020A Bonds	-	\$ 2,995,000.00		2,995,000.00	15,000.00
Series 2020B Bonds	-	2,290,000.00		2,290,000.00	5,000.00
HVAC Lease-Purchase	-	1,445,000.00		1,445,000.00	195,000.00
	<u>\$ 6,925,653.55</u>	<u>\$ 6,730,000.00</u>	<u>\$ 5,770,656.71</u>	<u>\$ 7,884,996.84</u>	<u>\$ 777,892.50</u>

Interest paid on the above debt during the fiscal year: \$ 171,629.27

Debt service requirements on long-term debt at August 31, 2020, are as follows:

<u>Year Ended August 31,</u>	Governmental Activities			
	Bonds		Lease-Purchase	
	Principal	Interest	Principal	Interest
2021	\$ 560,000.00	\$ 111,059.00	\$ 217,892.50	\$ 27,954.22
2022	575,000.00	96,597.50	223,329.51	23,909.69
2023	590,000.00	86,350.00	223,774.88	19,764.32
2024	590,000.00	77,587.50	205,000.00	15,725.00
2025	610,000.00	68,313.75	210,000.00	11,932.50
2026 - 2030	3,175,000.00	181,363.00	435,000.00	12,117.50
2031	270,000.00	2,835.00	-	-
	<u>\$ 6,370,000.00</u>	<u>\$ 624,105.75</u>	<u>\$ 1,514,996.89</u>	<u>\$ 111,403.23</u>

These notes are an integral part of the accompanying financial statements.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161

Raymond, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2020

NOTE F – NON-CASH TRANSACTIONS

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District's nutrition program. For the year ending August 31, 2020, the value of commodities received by the District was \$30,569.42.

NOTE G - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for property, liability, auto, workmen's compensation and other risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE H – SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 3,720,661.75	\$ 3,394,823.00
Receipts		
Local Sources:		
1110 Property taxes	6,831,825.15	7,350,000.00
1115 Carline tax	3,378.61	3,500.00
1120 Public power sales tax	50,489.61	-
1125 Motor vehicle taxes	465,279.25	445,000.00
1140 Penalties and interest on taxes	23,123.19	-
1370 Preschool tuition and fees	7,690.01	9,000.00
1510 Interest income	10,142.74	4,779.00
1911 Local license fees	1,830.00	1,000.00
Total Local Sources	7,393,758.56	7,813,279.00
County Sources:		
2110 County fines and license fees	35,928.68	40,000.00
State Sources:		
3110 State aid	466,898.00	466,898.00
3120 Special education	490,952.00	300,000.00
3125 Special education - transportation	19,812.00	3,000.00
3130 Homestead exemption	196,326.74	-
3131 Property tax credit	469,868.35	-
3132 Personal property tax credit	20,718.39	-
3134 Railroad and public service entities	2.88	-
3180 Pro-rate motor vehicle	16,916.30	13,000.00
3400 State apportionment	136,925.19	100,000.00
3535 High ability learners	6,569.00	6,221.00
3990 Other state receipts	42,000.00	-
Total State Sources	1,866,988.85	889,119.00

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Federal Sources:		
4505 Title I, part A	\$ 31,601.00	\$ 43,934.00
4509 Title II, part A	15,077.00	12,974.00
4512 IDEA part B	8,422.00	-
4516 IDEA part B preschool	1,121.00	1,121.00
4519 IDEA enrollment/poverty	79,546.00	123,866.00
4525 Carl Perkins	4,017.99	500.00
4530 Other federal categorical receipts	500.00	-
4708 Medicaid in public schools	1,889.59	-
4709 Medicaid administrative	3,333.89	-
Total Federal Sources	<u>145,508.47</u>	<u>182,395.00</u>
Non-Revenue Sources:		
5300 Sale of property	620.77	100.00
5301 Insurance adjustments	41,409.20	-
5690 Other non-revenue sources	333.43	100.00
Total Non-Revenue Sources	<u>42,363.40</u>	<u>200.00</u>
Total Receipts From All Sources	<u>9,484,547.96</u>	<u>8,924,993.00</u>
Total Available Resources	<u>13,205,209.71</u>	<u>12,319,816.00</u>
Disbursements		
Program:		
1100 Regular instruction	3,988,916.12	4,489,208.00
1125 Flex spending	42,094.97	-
1160 Poverty program	70,839.00	-
1190 Early childhood education	86,559.79	86,911.00
1200 Special education	957,997.75	1,143,538.00
2120 Guidance services	175,013.74	223,588.00
2130 Health services	1,433.19	-
2141 Psychological services SPED	43,700.00	40,700.00
2151 Speech pathology-audiology SPED	40,805.55	191,382.00
2153 Speech pathology-audiology SPED 0-2	116.54	-
2161 Occupational therapy SPED	10,312.12	-
2171 Physical therapy SPED	7,894.66	-
2181 Visually impaired SPED	4,339.79	-
2190 Support services - other	41,347.15	86,828.00
2211 School improvement	21,874.63	23,258.00
2212 Instruction and curriculum development	1,772.84	12,600.00
2213 Instructional staff training	2,910.59	2,500.00
2220 Library-media services	132,869.31	192,415.00
2230 Instruction-related technology	302,023.24	322,272.00

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Program (cont'd):		
2310 Board of education	\$ 10,086.27	\$ 26,225.00
2320 Executive administration	388,078.12	398,748.00
2330 District legal services	45,846.06	33,000.00
2410 Office of the principal	525,955.02	576,624.00
2510 Fiscal services	214,362.60	298,953.00
2610 Operation of buildings	634,256.51	798,030.00
2620 Maintenance of buildings	602,489.78	608,815.00
2650 Vehicle operation & maintenance	987.87	4,000.00
2660 Security	20,190.42	20,848.00
2710 Vehicle operations	620,657.37	526,415.00
2712 Vehicle operations SPED	35,900.15	105,196.00
3535 High ability learners	11,542.06	17,301.00
6200 Title I, part A	51,165.46	42,000.00
6310 Title II, part A	12,969.12	12,974.00
6406 IDEA part B preschool	1,121.00	1,121.00
6408 IDEA part B birth - 21	123,866.00	123,866.00
6412 IDEA part B proportionate share	2,574.00	-
6700 Carl Perkins	2,092.99	500.00
6996 ESSER	47,478.53	-
8000 Transfers	75,000.00	10,000.00
	9,359,440.31	10,419,816.00
Total Disbursements By All Programs		
Ending Fund Balance	\$ 3,845,769.40	\$ 1,900,000.00

Analysis of Fund Balance:**Cash in Bank:**

Checking

\$ 2,500,941.60**County Treasurer:**

Butler

\$ 1,520.04

Lancaster

411,950.79

Saunders

24,381.42

Seward

906,975.55

\$ 1,344,827.80

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
DEPRECIATION FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 1,692,613.32	\$ 1,692,674.00
Cash Receipts:		
Interest income	\$ 22,912.08	
Fund transfers in	200,000.00	
Total Cash Receipts	222,912.08	10,000.00
Total Funds Available	1,915,525.40	1,702,674.00
Cash Disbursements:		
Other purchased property services	520.08	
Equipment	95,000.00	
Total Cash Disbursements	95,520.08	1,702,674.00
Ending Fund Balance	\$ 1,820,005.32	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 1,197,650.56	
Certificates of deposit	622,354.76	
	\$ 1,820,005.32	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
EMPLOYEE BENEFIT FUND
For the Year Ended August 31, 2020

	Actual		Original and Final Budget
Beginning Fund Balance	\$ 54,046.45		\$ 54,047.00
Cash Receipts:			
Interest income	<u>\$ 380.32</u>		
Total Cash Receipts	<u>380.32</u>		<u>350.00</u>
Total Funds Available	54,426.77		54,397.00
Cash Disbursements:			
Benefits paid	<u>1,080.00</u>		
Total Cash Disbursements	<u>1,080.00</u>		<u>54,397.00</u>
Ending Fund Balance	<u>\$ 53,346.77</u>		<u>\$ -</u>
Analysis of Fund Balance:			
Cash in Bank:			
Checking	\$ 37,285.87		
Certificates of deposit	<u>16,060.90</u>		
	<u>\$ 53,346.77</u>		

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITY FUND
For the Year Ended August 31, 2020

	Balance 9/1/2019	Receipts	Disbursements	Balance 8/31/2020
Annual	\$ 1,533.28	\$ 9,300.00	\$ 2,113.99	\$ 8,719.29
AP funds	39,753.98	9,348.00	18,417.15	30,684.83
Athletics	126,985.28	65,632.68	84,751.91	107,866.05
Band	661.43	1,051.04	1,458.76	253.71
Band trip	10,669.76	-	-	10,669.76
Baseball	(132.00)	392.26	-	260.26
Boys basketball	1,401.34	5,233.15	2,892.07	3,742.42
Ceresco book fair	228.31	1,690.60	1,831.16	87.75
Ceresco box tops	499.27	245.30	396.98	347.59
Ceresco field trips	1,029.39	1,964.93	-	2,994.32
Ceresco playground	1,462.75	-	-	1,462.75
Ceresco pop	180.21	30.87	95.30	115.78
Cheerleaders	2,199.67	11,651.22	11,008.17	2,842.72
Choir	14,226.91	55.00	110.00	14,171.91
Class of 2020	322.31	1,292.98	1,585.28	30.01
Class of 2021	1,076.36	3,209.47	3,138.14	1,147.69
Class of 2022	116.40	341.81	-	458.21
Class of 2023	47.25	150.00	142.50	54.75
Class of 2024	-	658.26	393.30	264.96
Concessions	19,809.29	2,933.13	819.15	21,923.27
Cross country	440.04	506.18	432.24	513.98
Culinary snack cart	958.58	270.00	-	1,228.58
	4,582.68	32.00	-	4,614.68
Drama	2,210.27	102.00	-	2,312.27
Drill team	134.44	2,288.90	2,689.64	(266.30)
Elementary fines	489.07	26.98	-	516.05
Elementary PE	167.50	2,000.00	-	2,167.50
Elementary pictures	1,950.28	1,493.51	1,017.70	2,426.09
Elementary prof development	2,261.57	-	9.13	2,252.44
Elementary reading	548.06	-	-	548.06
Elementary student council	253.73	331.49	101.37	483.85

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITY FUND
For the Year Ended August 31, 2020

	Balance 9/1/2019	Receipts	Disbursements	Balance 8/31/2020
FBLA	\$ 661.50	\$ 10,160.82	\$ 8,091.07	\$ 2,731.25
FFA	(526.74)	32,208.63	27,480.30	4,201.59
Fines	467.82	49.00	-	516.82
Football	2,747.60	12,256.23	10,073.45	4,930.38
Girls basketball	1,146.12	1,033.04	859.17	1,319.99
Golf activity	868.91	200.00	-	1,068.91
HAL	128.27	300.00	336.86	91.41
Hot lunch	-	29,180.08	29,147.45	32.63
High school caring shelves	-	1,525.00	423.79	1,101.21
High school computer	5,852.90	5,935.00	1,248.99	10,538.91
High school pop	131.96	663.13	587.11	207.98
JH boys basketball	15.31	-	-	15.31
JH football	85.85	80.00	160.00	5.85
JH girls basketball	67.68	-	-	67.68
JH student council	290.90	45.50	36.45	299.95
JH track	246.28	450.14	66.57	629.85
JH volleyball	689.03	382.50	841.54	229.99
Junior achievement	649.57	-	-	649.57
Kindness account	14,013.04	6,689.74	760.45	19,942.33
Library	2,180.23	14.50	-	2,194.73
Life skills	2.41	-	-	2.41
Mock trial	380.96	-	-	380.96
National honor society	37.45	-	-	37.45
Pre kindergarten	3,854.75	-	1,759.39	2,095.36
Professional development	-	38,456.00	21,743.68	16,712.32
PTO	404.72	600.00	1,112.04	(107.32)
Rain garden	459.50	-	-	459.50
RC concessions	(400.93)	41,039.28	42,974.00	(2,335.65)
RC foundation	1,652.87	16,410.30	18,063.17	-
RC pacts	414.97	-	-	414.97
Restitution	88.00	-	-	88.00
SADD	61.17	-	-	61.17
Service fee	0.31	1.81	42.05	(39.93)
Social justice	194.12	-	-	194.12
Softball	3,764.87	875.25	956.61	3,683.51

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITY FUND
For the Year Ended August 31, 2020

	Balance 9/1/2019	Receipts	Disbursements	Balance 8/31/2020
Spanish club	\$ 1,691.96	\$ 1,484.43	\$ 1,042.06	\$ 2,134.33
Speech	3,930.36	8,898.10	6,968.05	5,860.41
Staff in-service	1,372.94	-	-	1,372.94
Student council HS	3,205.74	3,267.36	2,497.52	3,975.58
Student pop	3,164.09	1,613.35	1,837.94	2,939.50
Testing	3,920.23	610.00	561.00	3,969.23
TFK	6,248.49	68.50	806.85	5,510.14
Tonettes	159.86	-	-	159.86
Track	956.65	445.91	507.32	895.24
Valparaiso book fair	8,623.14	1,724.54	924.75	9,422.93
Valparaiso box tops	2,654.74	372.50	10.05	3,017.19
Valparaiso field trips	3,781.87	2,240.37	-	6,022.24
Valparaiso in-service	3,249.81	-	35.00	3,214.81
Valparaiso movie night	3,515.44	749.00	953.60	3,310.84
Valparaiso office book fund	953.25	-	-	953.25
Valparaiso pop	1,067.21	23.80	109.00	982.01
Volleyball	2,092.61	5,903.05	6,051.69	1,943.97
Weight room	69.00	-	-	69.00
Wrestling	1,809.06	5,011.41	6,253.26	567.21
Total	\$ 329,165.26	\$ 353,200.03	\$ 328,726.17	\$ 353,639.12
Original and Final Budget	\$ 317,952.00	\$ 475,000.00	\$ 792,952.00	\$ -

Analysis of Fund Balance:

Cash in Bank:

Checking

\$ 353,639.12

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SCHOOL NUTRITION FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 176,255.27	\$ 165,020.00
Cash Receipts:		
Interest income	\$ 373.97	
Sales - lunch	126,474.45	
Sales - breakfast	14,180.10	
Sales - non-reimbursable	45,956.60	
Miscellaneous local revenue	15,519.54	
State reimbursements	1,817.34	
Federal nutrition program	<u>139,767.66</u>	
 Total Cash Receipts	 <u>344,089.66</u>	 <u>584,980.00</u>
 Total Funds Available	 520,344.93	 750,000.00
Cash Disbursements:		
Salaries	153,473.39	
Health insurance	22,674.26	
Social security	11,131.97	
Retirement	10,670.99	
Increased retirement contribution	3,664.49	
Repairs and maintenance	8,499.86	
General supplies	7,344.83	
Food	146,931.23	
Dues and fees	1,929.12	
Miscellaneous expenses	<u>527.08</u>	
 Total Cash Disbursements	 <u>366,847.22</u>	 <u>750,000.00</u>
 Ending Fund Balance	 <u>\$ 153,497.71</u>	 <u>\$ -</u>
Analysis of Fund Balance:		
Cash in Bank:		
Checking	<u>\$ 153,497.71</u>	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
BOND FUND

For the Year Ended August 31, 2020

	Actual	Final Budget
Beginning Fund Balance	\$ 911,634.71	\$ 804,843.00
Cash Receipts:		
Property taxes	\$ 601,273.57	
Carline tax	293.36	
Penalties and interest on taxes	2,268.73	
Interest income	3,486.48	
Miscellaneous local receipts	4,619.68	
Homestead exemption	17,066.20	
Property tax credit	41,010.35	
Personal property tax credit	1,807.60	
Railroad and public service entities	0.25	
Pro rate motor vehicle	1,738.48	
Issuance of bonds	5,285,000.00	
 Total Cash Receipts	 5,958,564.70	 7,641,597.00
 Total Funds Available	 6,870,199.41	 8,446,440.00
Cash Disbursements:		
Bond principal paid	5,735,000.00	
Bond interest paid	169,891.09	
Fees	8,047.50	
Discount on the issuance of bonds	56,285.00	
 Total Cash Disbursements	 5,969,223.59	 8,446,440.00
 Ending Fund Balance	 \$ 900,975.82	 \$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 783,159.01	
County Treasurer:		
Butler	\$ 129.89	
Lancaster	38,300.30	
Saunders	2,046.18	
Seward	77,340.44	
	\$ 117,816.81	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SPECIAL BUILDING FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 1,091,560.51	\$ 1,063,871.00
Cash Receipts:		
Property taxes	\$ 477,483.31	
Carline tax	241.34	
Penalties and interest on taxes	1,224.86	
Interest income	3,075.65	
Miscellaneous local receipts	16,705.01	
Homestead exemption	14,045.05	
Property tax credit	33,561.56	
Personal property tax credit	1,480.42	
Railroad and public service entities	0.21	
Pro rate motor vehicle	1,036.67	
Capital lease purchase	<u>1,445,000.00</u>	
 Total Cash Receipts	 <u>1,993,854.08</u>	 <u>544,300.00</u>
 Total Funds Available	 3,085,414.59	 1,608,171.00
Cash Disbursements:		
Buildings	1,442,750.00	
Miscellaneous expenses	4,236.58	
Fees	<u>28,450.00</u>	
 Total Cash Disbursements	 <u>1,475,436.58</u>	 <u>1,608,171.00</u>
 Ending Fund Balance	 <u><u>\$ 1,609,978.01</u></u>	 <u><u>\$ -</u></u>
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 978,057.80	
Certificates of deposit	539,465.30	
	<u>\$ 1,517,523.10</u>	
County Treasurer:		
Butler	\$ 106.85	
Lancaster	27,374.54	
Saunders	1,683.27	
Seward	63,290.25	
	<u>\$ 92,454.91</u>	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 10,434.91	\$ 11,432.00
Cash Receipts:		
Property taxes	\$ 3.14	
Penalties and interest on taxes	0.76	
Interest income	24.61	
Homestead exemption	<u>(3.91)</u>	
 Total Cash Receipts	 <u>24.60</u>	 <u>150.00</u>
 Total Funds Available	 10,459.51	 11,582.00
Cash Disbursements:		
 Total Cash Disbursements	 <u>-</u>	 <u>11,582.00</u>
 Ending Fund Balance	 <u>\$ 10,459.51</u>	 <u>\$ -</u>
Analysis of Fund Balance:		
Cash in Bank:		
Checking	<u>\$ 10,463.42</u>	
County Treasurer:		
Butler	\$ -	
Lancaster	(3.91)	
Saunders	-	
Seward	-	
	<u>\$ (3.91)</u>	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
STUDENT FEE FUND
For the Year Ended August 31, 2020

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 24,317.13	\$ 25,260.00
Cash Receipts:		
Interest income	\$ 59.60	
Extracurricular activity fees	39,688.26	
Total Cash Receipts	39,747.86	125,000.00
Total Funds Available	64,064.99	150,260.00
Cash Disbursements:		
Extracurricular activity expenses	30,088.07	
Total Cash Disbursements	30,088.07	150,260.00
Ending Fund Balance	\$ 33,976.92	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 33,976.92	

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Regular Instruction:

Salaries - teachers	\$ 2,479,893.55
Salaries - aides	742.50
Salaries - substitutes	67,417.50
Salaries - additional compensation	183,941.15
Health insurance	558,678.53
Social security	210,113.50
Retirement	195,649.52
Increased retirement contribution	67,187.33
Other health benefits	61,482.62
Other employee benefits	11,101.94
Employee training and development	1,839.98
Mileage paid to staff	3,132.53
Other professional services	37,372.68
Travel	163.99
General supplies	47,261.06
Books and periodicals	57,869.30
Dues and fees	2,137.00
Miscellaneous expenses	2,931.44
	3,988,916.12

Flex Spending:

Salaries - teachers	27,431.25
Health insurance	7,695.84
Social security	2,068.76
Retirement	2,016.96
Increased retirement contribution	692.64
Other employee benefits	119.52
General supplies	2,070.00
	42,094.97

Poverty Program:

Salaries - teachers	70,839.00
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Early Childhood Education:

Salaries - teachers	52,777.06
Salaries - substitutes	1,080.00
Health insurance	21,987.84
Social security	4,075.69
Retirement	3,960.00
Increased retirement contribution	1,359.89
Other health benefits	240.00
Other employee benefits	256.20
Mileage paid to staff	133.40
General supplies	689.71
	86,559.79

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Special Education Instruction:

Salaries - teachers	\$ 381,845.16
Salaries - aides	299,532.96
Salaries - substitutes	15,020.49
Salaries - additional compensation	5,221.62
Health insurance	69,879.52
Social security	53,298.05
Retirement	50,621.15
Increased retirement contribution	17,383.64
Other health benefits	15,993.58
Other employee benefits	1,621.89
Employee training and development	702.50
Mileage paid to staff	651.92
Tuition to districts within state	23,250.36
Travel	163.99
Services purchased from ESU	19,106.98
General supplies	3,523.94
Dues and fees	180.00
	957,997.75

Guidance Services:

Salaries - teachers	100,206.89
Salaries - substitutes	970.00
Health insurance	37,212.00
Social security	10,605.68
Retirement	10,456.18
Increased retirement contribution	3,590.72
Other health benefits	6,837.95
Other employee benefits	649.80
Employee training and development	278.00
Travel	553.11
General supplies	3,203.41
Dues and fees	450.00
	175,013.74

Health Services:

General supplies	1,433.19
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Psychological Services SPED:

Services purchased from ESU	43,700.00
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Speech Pathology-Audiology SPED:

Services purchased from ESU	40,805.55
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Speech Pathology-Audiology SPED 0-2:

Services purchased from ESU	116.54
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RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Occupational Therapy SPED:

Other professional services	\$ 10,312.12
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Physical Therapy SPED:

Other professional services	7,445.71
General supplies	448.95

7,894.66

Visually Impaired SPED:

Services purchased from ESU	4,339.79
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Support Services:

Salaries - additional compensation	15,272.05
Social security	1,148.65
Retirement	1,122.97
Increased retirement contribution	385.64
Other health benefits	58.75
Mileage paid to staff	623.57
Travel	199.90
General supplies	14,638.62
Dues and fees	7,897.00

41,347.15

School Improvement:

Salaries - additional compensation	10,780.15
Social security	804.64
Retirement	792.61
Increased retirement contribution	272.19
Other health benefits	144.12
General supplies	230.92
Dues and fees	8,850.00

21,874.63

Instruction & Curriculum Development:

Employee training and development	1,434.84
Mileage paid to staff	188.00
Dues and fees	150.00

1,772.84

Instructional Staff Training:

Employee training and development	2,910.59
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RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Library-Media Services:

Salaries - professional	\$ 95,325.86
Salaries - substitutes	962.64
Salaries - additional compensation	8,931.12
Social security	7,399.96
Retirement	7,000.46
Increased retirement contribution	2,404.00
Other health benefits	3,653.66
Other employee benefits	373.80
Other technical services	4,234.28
General supplies	1,704.81
Books and periodicals	798.72
Dues and fees	80.00
	<hr/>
	132,869.31
	<hr/>

Instruction Related Technology:

Salaries - professional	117,352.07
Salaries - substitutes	540.00
Salaries - additional compensation	2,670.88
Health insurance	26,437.22
Social security	8,708.08
Retirement	8,825.09
Increased retirement contribution	3,030.59
Other health benefits	3,781.90
Other employee benefits	506.16
Employee training and development	7,454.79
Mileage paid to staff	169.00
Other professional services	3,900.15
Data-processing and coding services	18,937.60
Technology related supplies	20,026.72
Technology related hardware	76,708.99
Dues and fees	2,974.00
	<hr/>
	302,023.24
	<hr/>

Board of Education:

Travel	1,423.38
General supplies	598.50
Furniture and fixtures	1,704.00
Dues and fees	5,795.00
Miscellaneous expenses	565.39
	<hr/>
	10,086.27
	<hr/>

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Executive Administration:

Salaries - superintendent	\$ 137,916.64
Salaries - professional non-certificated	119,353.85
Salaries - additional compensation	4,110.00
Health insurance	52,997.84
Social security	19,962.13
Retirement	19,034.95
Increased retirement contribution	16,262.20
Other employee benefits	1,069.31
Mileage paid to staff	3,005.75
Travel	2,917.95
General supplies	2,952.51
Dues and fees	8,494.99
	388,078.12

District Legal Services:

Legal services	45,846.06
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Office of the Principal:

Salaries - non-instructional	78,624.26
Salaries - professional	296,956.26
Salaries - additional compensation	8,864.00
Health insurance	56,036.64
Social security	28,335.14
Retirement	28,214.42
Increased retirement contribution	9,689.02
Other health benefits	9,433.73
Other employee benefits	1,208.16
Mileage paid to staff	1,440.18
Travel	163.99
General supplies	4,226.72
Dues and fees	2,762.50
	525,955.02

Fiscal Services:

Insurance	97,557.00
Other professional services	7,518.17
Data-processing and coding services	99,983.99
Postage	3,600.99
Advertising	4,412.64
General supplies	665.81
Supplies - technology related	284.00
Dues and fees	340.00
	214,362.60

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Operation of Buildings:

Salaries - non-instructional	\$ 190,882.59
Salaries - additional compensation	1,351.69
Health insurance	44,136.73
Social security	14,874.15
Retirement	14,034.63
Increased retirement contribution	4,819.59
Other health benefits	4,590.00
Other employee benefits	113.74
Other professional services	53,307.80
Utility services	20,026.71
Rentals of equipment	421.00
General supplies	16,659.64
Utility energy services	228,553.04
Building acquisition and improvements	40,485.20
	<hr/>
	634,256.51

Maintenance of Buildings:

Salaries - non-instructional	41,575.54
Health insurance	16,945.39
Social security	3,136.22
Retirement	2,957.13
Increased retirement contribution	1,015.50
Other health benefits	176.56
Other employee benefits	113.76
Other professional services	306,478.08
Cleaning services	57,958.44
Repairs and maintenance	110,273.67
Other purchased property services	2,590.85
General supplies	48,300.64
Machinery	6,715.00
Dues and fees	4,253.00
	<hr/>
	602,489.78

Vehicle Operation & Maintenance:

Repairs and maintenance	<hr/> 987.87
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Security:

Other technical services	19,914.50
Dues and fees	275.92
	<hr/>
	20,190.42

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Vehicle Operation:

Salaries - non-instructional	\$ 124,493.21
Salaries - substitutes	5,275.54
Health insurance	7,859.61
Social security	9,828.78
Retirement	9,291.81
Increased retirement contribution	3,190.87
Other health benefits	23.84
Other employee benefits	75.85
Other professional services	1,670.00
Other technical services	329.00
Repairs and maintenance	44,959.77
Other purchased property services	2,539.13
Insurance	15,371.00
Fuel	25,893.16
Vehicles	365,990.80
Dues and fees	1,790.00
Miscellaneous expenses	2,075.00
	620,657.37

Vehicle Operation - Special Education:

Salaries - non-instructional	16,134.40
Salaries - substitutes	81.50
Salaries - additional compensation	430.31
Health insurance	1,099.51
Social security	1,125.28
Retirement	1,218.32
Increased retirement contribution	418.38
Mileage paid to parents	8,005.96
Repairs and maintenance	715.59
Insurance	3,800.00
Fuel	2,870.90
	35,900.15

High Ability Learners:

Salaries - professional	7,981.10
Salaries - additional compensation	756.51
Health insurance	682.32
Social security	653.82
Retirement	642.50
Increased retirement contribution	220.63
Other health benefits	126.74
Other employee benefits	28.44
Dues and fees	450.00
	11,542.06

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

Title I, Part A:

Salaries - teachers	\$ 36,366.17
Health insurance	5,332.19
Social security	2,864.03
Retirement	2,673.86
Increased retirement contribution	918.22
Other health benefits	2,858.83
Other employee benefits	152.16
	<hr/>
	51,165.46

Title II, Part A:

Salaries - teachers	11,000.04
Social security	841.56
Retirement	808.84
Increased retirement contribution	277.76
Other employee benefits	40.92
	<hr/>
	12,969.12

IDEA Part B Preschool:

Services purchased from ESU	<hr/> 1,121.00
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IDEA Base & Enrollment Poverty:

Salaries - teachers	4,462.69
Salaries - aides	25,731.64
Salaries - substitutes	928.67
Health insurance	4,532.64
Social security	2,425.64
Retirement	2,138.16
Increased retirement contribution	734.25
Other health benefits	187.56
Other employee benefits	15.75
Employee training and development	30.00
Mileage paid to staff	84.10
Other professional services	19,474.90
Services purchased from ESU	<hr/> 63,120.00
	<hr/> 123,866.00

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
For the Year Ended August 31, 2020
(Unaudited)

IDEA Proportionate Share:

Other professional services	\$ 2,574.00
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Carl Perkins:

Travel	320.00
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General supplies	50.00
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Dues and fees	1,722.99
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	2,092.99
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ESSER:

Distance education and telecommunications	213.32
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General supplies	30,164.28
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Supplies - technology related	14,588.17
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Other equipment	2,512.76
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	47,478.53
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Transfers:

Activities fund	75,000.00
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Total Cash Disbursements	\$ 9,359,440.31
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Mierau & Co., P.C.

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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*

INDEPENDENT AUDITOR'S REPORT

Board of Education
Raymond Central School District No. 161
Raymond, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Raymond Central School District No. 161 (the School District), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon, dated November 5, 2020. Our report disclosed that, as described in Note A to the financial statements, the School District prepared its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 over financial reporting that we consider to be material weaknesses. We did identify one certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency as item 2020-1.

Compliance and Other Matters

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

Raymond Central School District No. 161's Response to Findings

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

Purpose of this Report

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

Muir & Co., A.C.

York, Nebraska
November 5, 2020

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES
August 31, 2020

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Raymond Central School District No. 161.
2. One significant deficiency was disclosed during our audit of the financial statements of Raymond Central School District No. 161.
3. No instances of noncompliance material to the financial statements of Raymond Central School District No. 161 were disclosed during the audit.

B. FINDING

SIGNIFICANT DEFICIENCY

2020-1 Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipt, disbursements and recording of transactions.

Criteria: According to SAS No. 55, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggest that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Response: We concur with the finding. Due to the size and resources of our School District, proper segregation of duties cannot be obtained. We will, however, remain involved in the financial affairs of our School District to provide oversight and independent review functions.

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
Raymond, Nebraska
SCHEDULE OF PRIOR YEAR FINDINGS
August 31, 2020

2019-1 FINDING

Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipt, disbursements and recording of transactions.

Criteria: According to SAS No. 255, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggest that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Response: We concur with the finding. Due to the size and resources of our School District, proper segregation of duties cannot be obtained. We will, however, remain involved in the financial affairs of our School District to provide oversight and independent review functions.

Current Status: See finding 2020-1.

2019-2 FINDING

Uncollateralized Funds

Condition: The School District had funds on deposit in excess of FDIC insurance and pledged securities.

	<u>Ceresco Bank</u>
Funds on deposit as of August 31, 2019	\$ 2,072,867.47
Coverage provided by FDIC	250,000.00
Market value of securities pledged	<u>1,820,300.00</u>
Balance of funds not covered	<u>\$ 2,567.47</u>

Criteria: The School District is required to obtain pledged securities for all funds on deposit in excess of FDIC coverage.

Cause: The District did not have sufficient collateral securities to protect deposits at all times during the year.

Effect: Due to the lack of sufficient collateral securities to protect deposits, the District's deposits may become subject to custodial credit risk and in the event of a bank failure, the District's deposits may not be returned to it.

Recommendation: We recommend that the School District more closely monitor the balances on deposit and require sufficient securities to be pledged.

Response: We concur with the finding and will monitor the balances more closely in the future.

Current Status: The finding has been cleared.

Personnel - All EmployeesInjury Leave

A District employee who believes that they have been physically injured within the employee's scope of employment by another individual who intentionally, knowingly, or recklessly causes bodily injury to such employee must report such injury to the employee's administrator as soon as practical. An administrator will then investigate the circumstances to determine if the employee qualifies for paid injury leave. The employee may be required to provide confirmation from a physician regarding the causation and the period of time for which an employee is unable to work. If the administrator determines that the employee qualifies for paid injury leave, then the employee will receive up to seven calendar days of paid injury leave to cover the amount of time that the employee was otherwise scheduled to work. Such paid injury leave will not count against the employee's other available leave.

If the administrator determines that the employee does not qualify for paid injury leave, then the employee may be required to use other available leave. There is no appeal process for an employee who has been denied a request for paid injury leave.

Legal Reference: LB 1186 (2020)

Date of Adoption: [Insert Date]

Personnel - All EmployeesStaff Payments During Closure

In the event of inclement weather, a pandemic, or other unexpected or extra-ordinary circumstances, the Board of Education or the Superintendent may close school or a particular school building in order to protect staff and students from harm, and will establish a reopen date when it is safe to return. If such closure extends for a long period of time as determined by the Superintendent, then the Superintendent may implement procedures, agreements, or other requirements to compensate staff during a closure to ensure staff return to employment after the closure. The District may consistently pay staff according to District policies and procedures already established by salaries or wages.

Legal Reference: 2 C.F.R. § 200.430

Date of Adoption: [Insert Date]