

**RAYMOND CENTRAL PUBLIC SCHOOLS - DISTRICT #55-0161**

BOARD OF EDUCATION REGULAR MEETING, MONDAY, DECEMBER 20, 2021 - 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
  - 4.1. Regular Minutes of November 14, 2021 and Board of Education Workshop of November 29, 2021
  - 4.2. Financial Statement/Report
  - 4.3. Monthly Bills
5. Correspondence/Recognition
6. Public Forum
7. Reports
  - 7.1. Administrative Reports
  - 7.2. Student Board Member
  - 7.3. Superintendent's Report
    - 7.3.1. Summary of Information from State School Boards Conference
    - 7.3.2. NASB Board Notes
    - 7.3.3. Important Upcoming Dates:  
December 21: Last day of school before Christmas break (1:45 p.m. dismissal)  
December 22 - 26: NSAA moratorium (gyms closed)  
December 22-January 4: No School for students  
January 4: PD Day for Teachers

#### 7.4. Facilities Report

#### 7.5. Review of Technology Plan

#### 7.6. Board Committee Reports

7.6.1. Committee on American Civics (Breitkreutz-chair, Burklund, Matulka)

7.6.2. Transportation Committee (Breitkreutz-chair, Lange, Matulka)

7.6.3. Finance Committee (Blanchard-chair, Breitkreutz, Burklund)

7.6.4. Facilities Committee (Blanchard-chair, Burklund, Matulka)

7.6.5. Negotiations Committee (Blanchard-chair, Gould, Lange)

7.6.6. Curriculum Committee (Gould-chair, Burklund, Lange)

7.6.7. Policy Committee (Gould-chair, Lange, Matulka)

7.7. Review Public Forum Presentation(s) - Consider, discuss, and take anll necessary action

#### 8. Old Business

8.1. Discuss, Consider and Take Necessary Action to Approve the Superintendent's Evaluation

8.2. Approval of job descriptions of Special Education Director, Student Services Director and Curriculum Director as regulations 2300, 2310, and 2320 respectively.

8.3. Approve Policy 2405 Organizational Units: Structural Relationships

8.4. Approve Regulation 2405A District Organizational Chart

8.5. Discuss, Consider and Take Necessary Action in updating Safe Return to School Plans

#### 9. New Business

9.1. Discuss, Consider and Take Necessary Action to approve an early graduation request

- 9.2. Discuss, Consider and Take Necessary Action to approve a Student Teacher
- 9.3. Discuss, Consider and Take Necessary Action to approve RC After School Clubs
- 9.4. Discuss, Consider and Take Necessary Action to approve Staff Appointments
- 9.5. Discuss, Consider and Take Necessary Action to approve Staff Resignation
- 9.6. Discuss, Consider and Take Necessary Action to approve Substitute Teacher
- 9.7. Discuss, Consider and Take Necessary Action to amend Policy 4004 - Duty Hours of Employees
- 9.8. Discuss, Consider and Take Necessary Action to approve the Master Contract with the RCEA for 2022-2023
- 9.9. Discuss, Consider, and Take Necessary Action to move forward with a course of action in response to the Feasibility Study, Spring 2021
- 9.10. Discuss, Consider and Take Necessary Action to accept the annual audit as presented
- 9.11. Discuss, Consider and Take Necessary Action to approve the Annual Report 2020-21
- 9.12. Discuss, Consider and Take Necessary Action to approve the redistricting as presented.
10. Approval of Next Regular Board Meeting
11. Adjournment

## **Raymond Central Public Schools Board of Education Regular Meeting**

Wednesday, November 10, 2021 at 6:00 PM Central

Jr/Sr High School Mustang Classroom

1800 West Agnew Road

Raymond, NE 68428-9783

**Present:** Matt Blanchard, Brad Breitreutz, Cathy Burklund, Dr. Harriet Gould, Bill Lange, Derek Matulka. Also attending were: Lynn Johnson, Superintendent; Allison Stansberry, Secondary Principal; Brian Gralheer, Asst Principal/Athletic Director; Amanda Coufal, Special Education Director; Shelly Dostal, Valparaiso Elementary Principal; and Jaci Bryce, Student Board Member.

### Call to Order and Pledge of Allegiance

President Gould called the meeting to order at 6:02 PM and the Pledge of Allegiance was said.

### Motion to Excuse Board Member's Absence

All members were present.

### Open Meeting Law

The audience was reminded that Open Meeting Laws would be followed.

### Consent Agenda

Motion by Breitreutz, second by Matulka to approve the consent agenda as presented including the regular meeting minutes of October 13, 2021; special meeting minutes of November 1, 2021; October financial statement; and November monthly bills. RCV 6-0. Motion carried.

### Regular Minutes of October 13, 2021 and Special Meeting Minutes of November 1, 2021

### Financial Statement/Report

### Monthly Bills

### Correspondence/Recognition

Staff expressed their appreciation to the PTO, Raymond Central Education Foundation, and Board of Education for making their day special on Wednesday, October 27, with the coffee and smoothie truck and the great sign! Your generosity is appreciated.

A shoutout to the businesses, parents, and patrons who helped make the Halloween celebrations special for the Valparaiso and Ceresco elementary students.

### Public Forum

Twelve community members spoke against the mask mandate: Jill Tran, Crystal Haake, Monica Siebrandt, Brenda Thomas, Kory Ball, Laura Field, Nicky Barr, Corey Becker, Ashley Benes, Ashley Trutna, Ron Matulka, and Ravae Masek while one spoke in favor of the mask mandate: Bradette Varilek.

### Reports

### Administrative Reports (Includes Student Data and SIP Goals)

## **Administrative Reports**

**Submitted by Allison Stansberry, Jr-Sr High School Principal**

### Professional Development

Campus Goal: Students in grades 6-12 will sustain or achieve growth in reading based on varied assessments.

What are varied assessments? As a teacher leadership team, we are currently defining what this means and so far we have defined varied assessment growth as:

PreACT to the ACT--What does predicted growth look like?

Composite Predicted score is 1-4 points higher than PreACT

Math Predicted score is 1-5 points higher than PreACT

Reading Predicted score is 1-5 points higher than PreACT

Science Predicted score is 1-5 points higher than PreACT

English Predicted score is 1-5 points higher than PreACT

MAP Growth:

Individualized Projected Growth

NSCAS Growth:

To be determined based on results received from NSCAS Growth Pilot in January 2022

### Campus Goals Action Steps

ACT Prep Class will start at the beginning of the 2nd semester. Students will be offered an ACT Prep Class on A Days during advisory with Mrs. Winfrey. Currently, we have 19 students signed up.

Researching the structure of reading class for grades 6-8. Started this conversation on October 25 with our Reading Teachers. We discussed our current program-StudySync and next steps. I have also been in communication with Caryn Zietlow at the ESU for guidance and support. She has provided many valuable resources.

Disciplinary Literacy by Releah Cossett Lent Book Study with the Teacher Leadership Team  
As we continue to progress, we will have more action steps and will add to our document.

We will meet again on November 10 and plan the rest of the PD for the year to ensure that we keep the momentum going. I am so grateful for our Teacher Leadership Team as they have all played critical roles in getting to the point we are at now.

On October 27 during our PLC, our Teacher Leadership Team delivered the professional development to staff. We first started by giving teachers the Languages of Appreciation in the Workplace survey. This will allow us to see what each teacher's individualized appreciation language is. The languages are Quality Time, Gifts, Words of Affirmation, and Acts of Service.

We then moved on to a breakdown of the data where Amanda Coufal, Special Education Director, broke down our ACT categorized data by scores. We took students' names off of scores and broke it down by students with IEPs, 504's, and General Education.

We then dove into defining varied assessments, the difference between evidence based and research based, and ending why we use smart goals and how to appropriately write smart goals. Staff were then provided time to work within their PLC's to develop their smart goals that will tie into our campus goals and as a result will help us achieve our district goal.

### Other Happenings:

Parent Teacher Conferences: 192 out of 405 families attended parent teacher conferences.

Huge thank you to the PTO, RCEF, and BOE for filling our hearts and warming our bodies with coffee and smoothies on October 27. This was an amazing treat on a cold and rainy day!

Staff are currently pitching in to buy Turkeys for our Thanksgiving Boxes for families again this year. We have also communicated with our families to let them know if they are in need of a box to reach out to myself or Ms. Osten. We have many families reach out asking to help by donating other items such as stuffing, canned veggies, desserts, mashed potatoes and gravy, beverages, etc. Our goal is to bless at least 15 families.

We celebrated our 6th grade students that hit their projected growth in MAP. Students received a certificate for completing growth in one, two, or all three areas. Pictures were posted on social media.

We also spent time after handing out MAP Growth awards with 6th graders creating our collective Respect Agreement. Students first filled out a worksheet that asked them what does respect look like when: Students respect Students; Students Respect Teachers; Teachers Respect Students; and All Respect Property.

We then broke into small groups and shared some of our ideas within our small group. Once we shared in small groups, one member from each group shared what their group discussed with the whole group. Based on those responses and discussions, we were able to create our respect agreement. Posters were made and hung in the 6th grade common areas, classrooms, etc. and will serve as reminders as to how we will collectively respect one another. We plan on doing the same thing with 7th and 8th grade in upcoming weeks.

Congratulations to Rachel Potter for receiving a Regents Scholarship from the University of Nebraska-Kearney!

Congratulations to Quentin Hayes for receiving a Regents Scholarship from the University of Nebraska-Lincoln!

On October 25th, the Junior High Choir and Junior High Band along with the High School Choir held their first concert of the year. It seemed to be well attended. Congratulations to Mr. Luke and Ms. Spale on a successful concert.

#### Upcoming Events:

On November 9, we will be taking students in grades 6-8 to Pinnacle Arena for the UNL Life Skills Sportsmanship Pep Rally. Our students will have the opportunity to attend both a complimentary educational pep rally starting promptly at 9:30 a.m. followed by the Husker Women's Basketball home season opener vs. Maine tipping at 12 noon. Nebraska Senior Associate Athletic Director for Life Skills Keith Zimmer and his staff will be coordinating the pep rally, which will give students a chance to hear inspirational life skills and academic messages from Husker student-athletes and staff.

November 9: Curriculum Work with Social Studies

November 10: ASVAB and Teacher Leadership Meeting

November 11: Veterans Day Program @ Jr/Sr High and Science Curriculum Work

November 17: Job Shadow Day for Juniors

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

With fall sports over, open gyms for winter sports are now in full effect. Winter sports practice will officially begin on November 15. There will be a Parent Meeting that evening at 6:30pm for all high school winter sports. This meeting will be in the main gym with a brief message from Mr. Gralheer, then break out into individual sport meetings.

All Conference Softball was announced. Congratulations to Rachel Potter and Kynzee McFadden for being selected 1st team. Sierra Springer, Cali Springer, Lizzie Potter, Abbie Hudson, Bailey Grant, and Maddie Peterson were all selected as Honorable Mention.

Mustang Volleyball ended their season at Lincoln Lutheran with a tough 4-set loss to Malcolm in Subdistricts. Congratulations to Emarée Harris (1st Team Honorary Captain), Autumn Haislet (2nd Team), Hannah Kile (HM), and Mady Lubischer (HM) on their All Conference Awards.

Mustang Football ended their season at 3-6 with recent losses to Wahoo and Louisville.

RC Marching Band recently performed at the Oxbow Marching Band Competition at Ashland-Greenwood. They received a rating of Division II-Excellent. 1.6 pts away from Superior.

The Central Players Speech Team has been working hard the past few months in preparing for the upcoming season. After almost an entire season done virtually last year, it is somewhat of a relief to get back to in-person meets for our contestants.

Thank you to Ms. Spale and Mr. Luke for hosting our Fall Concert. There were some great performances by our young musicians.

As I reflect back to a year ago, we were in the midst of a Winter Activity shutdown from LLCHD due to a sharp increase in localized COVID-19 cases. That was a very difficult four weeks that wore on our coaches, parents, and athletes. I am thankful for a more "normal-looking" season for all involved. I can

speak for our coaches and say that we are thankful for full pre-season to prepare our student-athletes for a long, rigorous season.

### **Submitted by Amanda Coufal, Director of Special Education**

It is National School Psychology Week and I would like to take the opportunity to highlight Caitlin's strengths. She has worked tirelessly in testing students, provides parents and staff with important information and strategies for every student that she works with, she provides detailed reports to parents in a timely manner, and is a huge asset to our team. She is beyond knowledgeable and we need to continue to utilize her expertise. She is passionate about students and their growth, and we are lucky to have her!

Four paraeducators, Heather Potter, Jody Albrecht (finalist), Dorie Dickey and Kristi Meier attended the Paraeducator Conference on Tuesday, November 9 in Kearney. They brought back valuable information to share with the SpEd staff.

Caitlin Roussan and I attended the SpEd Law Conference last Thursday and Friday that was held virtually. A lot of great information was shared about special education policies and practices.

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

Parent Teacher Conferences were held on October 19 and 21. Overall conference attendance was 100%. We appreciate parents showing their support of their children's education. The on-line sign up worked well for most families. If parents did not sign up, teachers contacted parents to set up a time. Or, if parents were unable to attend in person, they held a phone conference or zoom conference.

The School Improvement Committee met on October 27. We reviewed the district goal and shared campus goals with the group. We also discussed possible action steps, PLC SMART goal process, assessment plans, and professional development plans. The Elementary Teacher Advisory Committee has been working to develop action plans. These are shared in a separate document.

Curriculum/Instruction/Assessment - In addition to the report card at parent teacher conferences, parents were given data about their child's NWEA MAP assessments, and Individual Score Report (ISR) for last spring's NSCAS.

Discovery Ed Grant training is in full swing. Teacher leaders have attended trainings and also participated in one on one coaching sessions. They have more training scheduled for November 8. The new trainer, Sherri, has been working with teachers and is more receptive to suggestions.

Professional Learning/PLC time on October 27 was productive. Elementary teachers focused on developing the tiers of MTSS for Social Emotional Learning. The second half of the time was used for PLC SMART goals and to develop action steps, using the Elementary Campus goal and the District Goal so that they all connect. The next late start is scheduled for November 17.

The RC PTO met on November 2 to discuss upcoming events. Many thanks to the PTO for providing meals for staff during parent-teacher conference nights, as well as their contributions for the refreshments for staff on October 27. A virtual Scavenger Hunt was held on November 4. Cookie dough sales will start on November 15 with delivery scheduled for December 16. A family day at Martin's Apple Orchard was held on October 22. Each student was given free admission on the non-school day. Thank you to all who participated.

#### Special Events at Valparaiso:

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 sunglasses for the theme, "Drug Free Looks Like Me!" Many students and staff showed their commitment to having a drug free and healthy lifestyle throughout the week. A door decorating contest was held, too, with Mrs. Peterson's first grade classroom winning first place. Thank you to Mrs. White and Mrs. Hummel for organizing Red Ribbon Week.

Nurse Amanda Ehlers will conduct health screenings on November 19.

Halloween Parties were held on October 29. 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!

A Veteran's Day observance will be held on November 11 at 8:15 AM. We honor all who have served or are currently serving our country. Thank you to the Valparaiso American Legion for leading the presentation.

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.

We will host a food drive November 8-19. Thank you to Mrs. Hummel for leading this effort.

Plans are underway for the K-2 Winter Concert to be held on December 7 at 6:30 PM. Please join us as you are able.

Thank you to the Board of Education, the Raymond Central Education Foundation, and the PTO for making our day special on October 27, with the coffee and smoothie truck and the great sign.

Thank you to the participants and sponsors of the 12th annual HUSTLE 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. Sponsors for the 12th Annual HUSTLE included: Jim Holley Family, Ohnoutka Farms, Ceresco Evangelical Covenant Church, Aqua Systems, Ceresco United Methodist Church, Immanuel Lutheran Church in Ceresco, Raymono's Pizza Plus, Nelson Gas and Oil, Complete Finish, Inc.-Kevin Duntz, CerescoBank, and Saunders County Soybean Growers. We appreciate their generosity! 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 greatly appreciated!

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

Parent Teacher Conferences were held October 19 and 21. Ceresco Elementary had 91% of parents attend conferences and/or reschedule. However, all parents were contacted if they were unable to attend during the two days.

Ceresco's Scholastic Book Fair was held virtually during Parent Teacher Conferences. The results of the online sales are not available yet.

Thank you so much to the PTO for the fabulous meals during conferences. The wonderful things you do for our schools are greatly appreciated!

On October 26, I participated in a MTSS virtual workshop through ESU2. The focus of this was Social Emotional Learning and how to support students' emotional needs during these difficult times.

Student Council sponsored Red Ribbon Week October 25-29. The school participated in various activities to support Red Ribbon Week. One of the events was for classes to decorate their door with the Say No to Drugs theme. Mrs. Genrich's fifth grade class won the contest. Their theme was "Hocus Pocus Drugs Aren't Our Focus". All of the classes did an outstanding job! Thank you Mrs. Hummel for organizing the school wide event.

Ceresco hosted Halloween parties on October 29. The students dressed in costume and paraded downtown. Thank you to the following businesses for contributing to the parade: Sweet Pea, Ernie's in Ceresco, and the City Village. It was a "spooktacular" time.

Ceresco will host Veterans Day observance on Thursday, November 11. Thank you in advance to Lonnie Rech and Ceresco's American Legion Post #244 for donating their time for this event.

The annual Turkey Trot was held on November 5 in Ceresco. Ms. Brannagan did a great job to make this a success. The fourth and fifth grade runners ran a good race! The entire school was out cheering them on! Congratulations on your hard work!

PTO hosted a virtual scavenger hunt November 4 from 6:30-7:00. Thank you to all the students who participated.

October Mustang Assembly will be held the week of November 8 due to scheduling conflicts.

Student Board Member

### **Submitted by Jaci Bryce, Student Body President**

Recently all of our fall sports came to an end. Junior Rylan Stover broke the mustang football record for most passing touchdowns in a game. The football team ended with a record of 3-6. The volleyball team ended their season with a winning record of 15-12. The softball team completed their season also with a winning record of 18-15. With these ending we have conditioning for winter sports officially starting this week. Competition will begin in three weeks for our winter athletes starting at the beginning of December. The speech season has also started for our central players.

Last week we celebrated red ribbon week. To spread awareness, activities took place all week. Monday was wear all red, Tuesday students could participate with crazy hair and socks, Wednesday was neon day, Thursday was hippie attire, and we ended the week with Friday being PJ day.

Many classes are taking on a variety of different projects. In the animal science class, students are partaking in identifying different types of tissues found within animals and dissecting. In one of Mrs. Craig's class, the pottery students are learning how to construct items using different coil techniques. In Mrs. Envoldsen's SCC English class the students are reading and discussing the Great Gatsby.

Moving forward to student feedback. By this time almost all students have adjusted to the phone policy, I believe that its working nicely. Last week we had the blood drive. This turnout has been one of the best we've seen. We exceeded our goal with many first time donors like myself, which leads to saving many lives.

### Superintendent's Report

#### NASB Monthly Update

#### Important Upcoming Dates:

- November 17-19 - State Education Conference (CHI Health Center, Omaha)
- November 29, 2021 - Board Workshop to Review and Discuss Feasibility Study and next steps @ 6:00 p.m. Mustang Room

### Facilities Report

The Facility Committee met on October 28 and completed a walkthrough of all facilities noting priority needs in each building.

#### Ceresco:

- The roofs are a big priority and project. The shingled roof needs replacement as there is evidence of substructure damage and compromise. The flat roof over the center area is also problematic. The estimated repair/replacement cost is slightly over 1 million dollars.
- Stucco repair and paint to front entrance area.
- HVAC replacement of four units estimated at \$40,000.
- Replace carpet with square tiles.
- Remove gravel from the playground area and add ADA approved black tile with appropriate sub layers.
- Replace wooden lockers with metal lockers and/or modify wooden lockers in the interim.
- New tile in the cafeteria
- Tree removal along west property line
- Upgrade outdoor lights
- Retrofit to LED lighting

#### Valparaiso:

- HVAC replacement which entails about 40 heat pumps and estimated project cost of \$400,000.
- Replace carpet with square tiles.
- Remove gravel from playground areas and add ADA approved black tile with appropriate sub layers.
- Add cameras for the secretary to see who is buzzing the entrance.
- New tile in the kitchen area.
- Modify draining on the NE side of the building by adding concrete to this parking area
- NE side of gym floor
- Remodel two RR in west hallway consistent with other RR in building
- Upgrade outdoor lights
- Window replacement for efficiency
- Retrofit to LED lighting

PK/Jr-Sr HS:

- Add concrete in front of FB stadium for handicap parking
- Add concrete in the concourse area at the FB stadium
- Replace water fountains in HS competition gym
- Metal bleachers for FB stadium
- Evaluate speakers at FB stadium
- Create/facilitate additional parking in the west gravel lot (concrete is a solution)
- Repair concrete areas in all parking lots showing breakout
- Lighting on main drive and N parking lot
- Repair or replace north pumphouse roof/gutter system
- Desks are old and need to be systematically replaced
- Retrofit to LED lighting
- Tree removal on the eastside of practice field and random trees around property
- Upgrade roof over the main gym area/at least get engineer in to evaluate complexity and need

The committee identified November 29, 2021 as a date for a board workshop to discuss and review the feasibility study and to discuss potential next steps in a continuum to upgrade facilities and/or relocate elementary schools.

## Review of Technology Plan

### **Submitted by Keely Schaffer, Technology Director**

Cameras have been ordered and we are waiting for them to be delivered and installed.

I attended the ESU Fall LAN Manager Meeting on October 29. There we discussed Network Nebraska Updates, ALICAP/Cyber Insurance, and E-Rate. We also had training on Connectwise, which will allow Mr. Rose and myself to remote into district computers to troubleshoot an issue. We have started to deploy and test it on some of the district staff computers.

I have been in contact with some of our vendors to see what the timeline is for getting technology. We will probably have to place our order before Christmas break to receive them before next school year.

Raymond Central App - Here are the links to download the App:

<https://apps.apple.com/us/app/id1538507408>

<https://play.google.com/store/apps/details?id=net.socs.rcentral>

Website Updates - Added November Lunch Menu; Added November newsletter Worked on Staff

Directory - In Progress; Added new staff members; Deleted staff members who have left the district; Edit the old "Staff" page under each school and transition to the Staff Directory; Updated Buttons on App; Played around and sent out app push notifications; I have been working on a Raymond Central Website How to Guide.

## Board Committee Reports

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

Transportation Committee (Breitkreutz-chair, Lange, Matulka)

Finance Committee (Blanchard-chair, Breitkreutz, Burklund)

Facilities Committee (Blanchard-chair, Burklund, Matulka)

Negotiations Committee (Blanchard-chair, Gould, Lange)

Curriculum Committee (Gould-chair, Burklund, Lange)

Policy Committee (Gould-chair, Lange, Matulka)

## Old Business

Discuss, Consider and Take Necessary Action to address safety protocols including masking protocols

Raymond Central Public Schools has been following the Lincoln-Lancaster County DHM at all three sites: Jr-Sr High School (Lancaster County), Ceresco and Valparaiso Elementaries (Saunders County). Motion by Blanchard, second by Breitkreutz to remove the masking mandate at the Elementary Schools located in Saunders County when the current DHM is slated to expire on November 24. RCV 5-1. Yes: Blanchard, Breitkreutz, Burklund, Gould, Matulka; No: Lange. Motion carried.

Motion by Lange, second by Matulka to remove the mask requirement on buses. RCV 3-3. Yes: Burklund, Lange, Matulka; No: Blanchard, Breitkreutz, Gould. Motion failed.

Motion by Breitkreutz, second by Blanchard to require masks to be worn on buses at all times until the DHM expires. RCV 3-3. Yes: Blanchard, Breitkreutz, Gould; No: Burklund, Lange, Matulka. Motion failed. The mask mandate will revert back to current protocols of wearing masks on buses.

Discuss, Consider and Take Necessary Action to Approve the Superintendent's Evaluation

Tabled until next meeting.

Approval of job descriptions of Special Education Director, Student Services Director and Curriculum Director as regulations 2315.1, 2315.2, and 2315.3 respectively.

Tabled until next meeting.

Approve Policy 2405 Organizational Units: Structural Relationships

Tabled until next meeting.

Approve Regulation 2405.1 District Organizational Chart

Tabled until next meeting.

## New Business

### Discuss, Consider and Take Necessary Action to approve an early graduation request

Motion by Blanchard, second by Matulka to approve the early graduation request of Rachel Crouse. RCV 6-0. Motion carried.

### Discuss, Consider and Take Necessary Action to approve staff resignation(s)

Motion by Blanchard, second by Lange to approve staff resignations from Wade Houchin, Head Football; David Green, Industrial Arts (at end of semester); and JD Allington, Assistant Wrestling. RCV 6-0. Motion carried.

### Discuss, Consider and Take Necessary Action to approve staff hires

Motion by Matulka, second by Burklund to approve Skyler Sterns as Assistant Wrestling; and Greg Wilmes as Assistant Baseball. RCV 6-0. Motion carried.

### Discuss, Consider and Take Necessary Action to approve student teachers

Motion by Breitreutz, second by Burklund to approve student teachers as follows: Grace Ellis from UNL with Carolyn Enevoldsen; Austyn McKee from UNL with Jill Huck; and Jenna Kramer from UNL with Andrea Hicks. RCV 6-0. Motion carried.

### Discuss, Consider and Take Necessary Action to approve the snow removal bids for Ceresco and for Valparaiso

Motion by Lange, second by Matulka to approve snow removal bids from Proven Property Maintenance LLC at Ceresco Elementary for \$250.00 per event; and from Pat Isaacson at Valparaiso Elementary for \$300.00 per event. RCV 6-0. Motion carried.

### Discuss, Consider and Take Necessary Action to approve the disposal of surplus technology items

Board Policy 3090 indicates that the board has to approve disposal of school equipment. Technology Director Keely Schaffer and I would recommend the disposal of the identified equipment in the identified manner with the understanding that surplus items that are not sold as per the proposal can be disposed of as we deem fit as per Policy 3090.

Surplus Items - November 2021: iPad Air (\$35) - 17; iPad 5th Generation (\$30) - 4; iPad 4th Generation (\$30) - 20; iPad 2nd Generation (\$20) - 3. All iPads are sold as is, without chargers. Method of Disposal - Selling iPads to public. Means of advertisement - December School Newsletter, Facebook Start of Sale - Dec 1, 2021. Payment to the HS Office.

Motion by Breitreutz, second by Matulka to approve surplus ipads to be sold to the public. RCV 6-0. Motion carried.

### Discuss, Consider and Take Necessary Action to amend the District Calendar

The Nebraska Department of Education's Commissioner issued an update to Rule 10 and Rule 1 on August 11, 2021 that provides flexibility for school districts as it relates to instructional hours. Motion by Blanchard, second by Matulka to amend the District Calendar and approve Monday, November 22 and

Tuesday, November 23 as professional development, training and/or work time for staff with no students attending school on either day. RCV 6-0. Motion carried.

#### Approval of Next Regular Board Meeting

Motion by Breitzkreutz, second by Blanchard to approve the next regular board meeting on Wednesday, December 15, 2021. RCV 6-0. Motion carried.

#### Adjournment

Motion by Breitzkreutz, second by Lange to adjourn the meeting at 8:09 PM. RCV 6-0. Motion carried.

## **Raymond Central Public Schools Board of Education Workshop**

Monday, November 29, 2021 at 6:00 PM Central

Jr/Sr High School Mustang Classroom

1800 West Agnew Road

Raymond, NE 68428-9783

**Present:** Matt Blanchard, Brad Breitzkreutz, Cathy Burklund, Dr. Harriet Gould, Bill Lange, Derek Matulka. Also attending were: Lynn Johnson, Superintendent; Allison Stansberry, Secondary Principal; Ann Egr, Ceresco Elementary Principal; and Jared Shanahan, Maintenance Operations Manager.

### Call to Order and Pledge of Allegiance

President Gould called the meeting to order at 6:00 PM and the Pledge of Allegiance was said.

### Motion to Excuse Board Member's Absence

All members were present.

### Open Meeting Law

The audience was reminded that Open Meeting Laws would be followed.

### Review and Discuss the Feasibility Study

Matt Fisher and Carl Dietz from First National Capital Markets presented a summary of the results from the feasibility study that was completed and presented in totality in January 2021 for Raymond Central Public Schools. The purpose of the study was to provide a comprehensive source of data to be used in determining the most efficient operational structure for Raymond Central. The feasibility study is designed to provide information to help the Board of Education and the administration make long-term plans regarding facilities. The following areas were addressed in the feasibility study: Census data on District demographics (including housing); Enrollment trends and projections; Staffing information; Current facilities; Financial trends and cost analysis.

### Discuss future facility possibilities

The Board of Education wants to refine an executive summary and start to engage the public in conversations about the next step with facilities.

### Adjournment

Meeting was adjourned at 8:23 PM.

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

**November 30, 2021**

	11/2021 Thru 11/30/2021	11/01/2020 Thru 11/30/2020
Bank Balance - Beginning of month	\$2,224,660.87	\$2,889,638.43
Deposits	\$228,139.51	\$206,181.82
Interest	\$193.48	\$379.30
Less Debits	<u>-\$925,455.25</u>	<u>-\$866,217.23</u>
Bank Balance - End of Month	\$1,527,538.61	\$2,229,982.32
Plus Outstanding Deposits	\$0.00	\$0.00
Less Outstanding Checks	<u>-\$143,798.74</u>	<u>-\$124,378.84</u>
Book Balance - End of month	<u>\$1,383,739.87</u>	<u>\$2,105,603.48</u>

**RAYMOND CENTRAL PUBLIC SCHOOL  
FINANCIAL STATEMENT DECEMBER 1, 2021**

**GENERAL FUND**

Cash Balance - Nov. 1, 2021		\$1,926,684.22
Nov. Receipts		227,946.03
Nov. Interest Earned		<u>193.48</u>
	Total	\$2,154,823.73
Nov. Disbursements		<u>-771,277.34</u>
	Cash Balance - Nov. 30, 2021	1,383,546.39

**LUNCH FUND**

Cash Balance - Nov. 1, 2021		\$186,149.12
Nov. Receipts		63,128.73
Nov. Interest Earned		<u>11.53</u>
	Total	249,289.38
Nov. Disbursements		<u>-48,509.60</u>
	Cash Balance - Nov. 30, 2021	\$200,779.78

**BUILDING/SINKING FUND**

Cash Balance - Nov. 1, 2021		1,201,295.88
Nov. Receipts		2,402.51
Nov. Interest Earned		<u>126.28</u>
	Total	1,203,824.67
Nov. Disbursements		<u>-11,562.50</u>
	Cash Balance - Nov. 30, 2021	\$1,192,262.17
Certificate of Deposit + Interest		<u>\$557,394.85</u>
	Combined Balance - Nov. 30, 2021	\$1,749,657.02

**HIGH SCHOOL BOND FUND**

Cash Balance - Nov. 1, 2021		875,087.94
Nov. Receipts		12,246.20
Nov. Interest Earned		<u>113.46</u>
	Total	887,447.60
Nov. Disbursements		<u>-627,068.75</u>
	Cash Balance - Nov. 30, 2021	\$260,378.85

**DEPRECIATION FUND**

Cash Balance - Nov. 1, 2021		\$1,061,620.20
Nov. Receipts		0.00
Nov. Interest Earned		<u>279.22</u>
	Total	\$1,061,899.42
Nov. Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 30, 2021	\$1,061,899.42
Certificate of Deposit + Interest		<u>\$627,022.42</u>
	Combined Balance - Nov. 30, 2021	\$1,688,921.84

**QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

Cash Balance - Nov. 1, 2021		10,474.15
Nov. Receipts		\$0.00
Nov. Interest Earned		<u>0.73</u>
	Total	\$10,474.88
Nov. Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 30, 2021	\$10,474.88

**EMPLOYEE BENEFIT FUND - UNEMPLOYMENT**

Cash Balance - Nov. 1, 2021		34,989.26
Nov. Receipts		0.00
Nov. Interest Earned		<u>0.48</u>
	Total	\$34,989.74
Nov. Disbursements		<u>\$0.00</u>
	Cash Balance - Nov. 30, 2021	\$34,989.74
Certificate of Deposit + Interest		<u>\$16,116.16</u>
	Combined Balance - Nov. 30, 2021	\$51,105.90

**TAXES - 2022-2022**

Requested Amount of Taxes	\$7,705,208.00	
Taxes Received	<u>\$1,272,965.98</u>	
Balance	\$6,432,242.02	11/30/21: 16.52% Received

**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**GENERAL FUND RECEIPTS AND DISBURSEMENTS - NOVEMBER 2021**

NOVEMBER 1, 2021 BOOK BALANCE		1,926,684.22
LANCASTER COUNTY TREASURER		
TAXES	16,658.56	
MOTOR VEHICLE TAXES	24,514.65	
PERSONAL PROPERTY TAX CREDIT	43.32	
SAUNDERS COUNTY TREASURER		
TAXES	19,188.17	
MOTOR VEHICLE TAXES	20,593.10	
FINES & FEES	1,335.64	
SEWARD COUNTY TREASURER		
TAXES (adjustment)	-49.96	
MOTOR VEHICLE TAXES	960.32	
FINES & FEES	243.72	
BUTLER COUNTY TREASURER		
FINES & FEES	19.40	
STATE OF NEBRASKA		
STATE AID	93,911.00	
HIGH ABILITY LEARNERS	6,041.00	
VILLAGE OF RAYMOND		
TOBACCO & LIQUOR LICENSES	300.00	
RCPS HOT LUNCH FUND		
NOVEMBER EXPENSES	14,543.47	
PRE-SCHOOL FEES		
TUITION & FEES	5,063.89	
INSURANCE		
EMC - LIGHTNING STRIKE PARTIAL CLAIM PAYT	19,056.28	
SFM - ADJUSTED PREM REFUND 2019-2021 (Worker's Comp)	4,291.00	
NON REVENUE RECEIPTS		
M GERDES INSUR PREMIUM PAYMENT	1,232.47	
JONES BANK		
GENERAL FUND INTEREST -NOVEMBER	193.48	
	TOTAL NOV RECEIPTS	228,139.51
	TOTAL RECEIPTS	2,154,823.73
	NOV DISBURSEMENTS	771,277.34
NOVEMBER 30, 2021 BOOK BALANCE		1,383,546.39

November 2021	Percent of Year Completed		25.00%			
2021-2022 RECEIPTS		M-T-D	Y-T-D	Y-T-D	Year To Date	Year To Date
ACCOUNT	2021-2022 ANTICIPATED	RECEIVED 2021-2022	RECEIVED 2021-2022	RECEIVED 2020-2021	% Received 2021-2022	% Received 2020-2021
Property Taxes	\$7,705,208.00	\$35,796.77	\$1,272,965.97	\$1,515,279.92	16.52%	20.29%
Motor Vehicle Tax	\$450,000.00	\$46,068.07	\$130,081.35	\$136,210.69	28.91%	27.81%
Public Power Tax (5% Gross)	\$40,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Carline Taxes	\$3,000.00	\$0.00	\$1,078.82	\$5,634.17	35.96%	160.98%
Other Tuition	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest	\$10,000.00	\$193.48	\$705.27	\$1,754.33	7.05%	17.20%
Local License Fees	\$1,200.00	\$300.00	\$600.00	\$1,270.00	50.00%	63.50%
Other Local Receipts(Pre-School)	\$5,000.00	\$5,063.89	\$5,123.89	\$3,375.19	102.48%	37.50%
Fines & License Fees	\$40,000.00	\$1,598.76	\$5,754.54	\$9,135.32	14.39%	20.30%
ESU Receipts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
State Aid	\$939,105.00	\$93,911.00	\$281,733.00	\$117,399.00	30.00%	31.33%
Special Education	\$400,000.00	\$0.00	\$0.00	\$64,883.00	0.00%	18.54%
Special Education Transportation	\$15,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Homestead Exemption	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Payments for High Ability Learners	\$6,221.00	\$6,041.00	\$6,041.00	\$6,613.00	97.11%	106.30%
Pro-Rate Motor Vehicles	\$15,000.00	\$0.00	\$2,662.42	\$2,143.68	17.75%	12.61%
State Apportionment	\$131,250.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Relief to Property Tax Payers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other State Receipts	\$45,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Personal Property Tax Credit	\$0.00	\$43.32	\$7,687.55	\$891.26	0.00%	0.00%
Title I Funds	\$45,000.00	\$0.00	\$41,010.00	\$17,731.94	91.13%	40.36%
Title II, Part A ESSA (NCLB)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
SPED IDEA Grant	\$100,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Private Grants	\$18,000.00	\$0.00	\$2,500.00	\$2,000.00	13.89%	0.00%
Carl Perkins	\$4,000.00	\$0.00	\$325.00	\$0.00	8.13%	0.00%
Other Non-Revenue Receipts	\$0.00	\$1,232.47	8,133.78	\$0.00	0.00%	0.00%
Ag Land Property Credit	\$0.00	\$0.00	\$0.00	\$32.59	0.00%	0.00%
ESSER (COVID-19) Funds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sale of Property	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
MIPS-Medicaid in Public Schools	\$3,800.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Transfer from Other Fund/ Imprest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Insurance Adjustments	\$0.00	\$23,347.28	24,279.08	\$0.00	0.00%	0.00%
<b>TOTAL</b>	<b>\$9,976,784.00</b>	<b>\$213,596.04</b>	<b>\$1,790,681.67</b>	<b>\$1,884,354.09</b>	<b>17.95%</b>	<b>20.42%</b>
<b>2021-2022 DISBUREMENTS</b>		<b>M-T-D</b>	<b>Y-T-D</b>	<b>Y-T-D</b>	<b>Year To Date</b>	<b>Year To Date</b>
<b>CATEGORY</b>	<b>2021-2022 BUDGET</b>	<b>DISBURSED 2021-2022</b>	<b>DISBURSED 2021-2022</b>	<b>DISBURSED 2020-2021</b>	<b>% Disbursed 2021-2022</b>	<b>% Disbursed 2020-2021</b>
Instructional Services	\$4,639,698.00	\$359,895.09	\$1,088,561.43	\$1,047,168.50	23.46%	22.31%
Special Education	\$1,798,586.00	\$133,015.54	\$366,450.37	\$322,167.16	20.37%	18.18%
Guidance	\$199,432.00	\$17,198.36	\$50,996.09	\$54,821.48	25.57%	24.52%
School Health Nurse	\$92,450.00	\$7,011.59	\$19,658.62	\$17,477.07	21.26%	26.96%
Safety & Security	\$26,000.00	\$1,350.00	\$26,010.16	\$10,165.68	100.04%	46.21%
Activities	\$56,000.00	\$5,829.30	\$28,328.91	\$20,711.71	50.59%	16.54%
Media, Audio Visual, Technology	\$746,529.00	\$55,962.41	\$220,879.13	\$208,681.36	29.59%	38.31%
General Administration	\$448,365.00	\$33,583.82	\$95,368.09	\$98,206.45	21.27%	19.53%
School Administration	\$557,490.00	\$51,869.00	\$173,239.02	\$134,765.99	31.07%	22.59%
Business	\$69,432.00	\$8,783.54	\$22,412.44	\$25,147.83	32.28%	8.98%
Operation of Plant	\$644,564.00	\$42,484.99	\$153,642.34	\$107,767.43	23.84%	13.34%
Maintenance of Plant	\$548,642.00	\$30,331.37	\$193,401.40	\$98,293.64	35.25%	15.88%
Pupil Transportation	\$521,500.00	\$13,438.76	\$58,989.98	\$50,631.70	11.31%	8.46%
Grants Includes Covid Expenses/ESSRS	\$344,684.00	\$10,377.95	\$80,780.20	\$54,024.80	23.44%	105.93%
Cash Reserves	\$755,921.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Transfers	\$75,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>TOTAL</b>	<b>\$11,524,293.00</b>	<b>\$771,131.72</b>	<b>\$2,578,718.18</b>	<b>\$2,250,030.80</b>	<b>22.38%</b>	<b>20.62%</b>



**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**Student Activities Account Balances - November 2021**

<u>Activity Name</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
Class of 2028 Field Trips V	577.14	0.00	0.00	577.14
Class of 2029 Field Trip Funds V	348.12	0.00	0.00	348.12
Class 2030 Field Trip Funds V	338.19	0.00	0.00	338.19
Class 2031 Field Trip Funds V	298.49	0.00	0.00	298.49
Class 2032 Field Trip Funds V	308.42	0.00	0.00	308.42
Class 2033 Field Trip Funds V	358.03	0.00	0.00	358.03
APEX	369.05	0.00	0.00	369.05
ART CLUB	100.00	0.00	0.00	100.00
Service Fees (Activity Acct)	533.96	94.54	0.00	628.50
Class 2021	0.00	0.00	0.00	0.00
Class 2022	2,059.63	0.00	0.00	2,059.63
Class 2023	286.72	0.00	0.00	286.72
Class 2024	264.96	0.00	0.00	264.96
Class of 2027	1,863.49	0.00	0.00	1,863.49
Class 2028 Field Trip Funds C	278.64	0.00	0.00	278.64
Class 2029 Field Trip Funds C	227.98	0.00	0.00	227.98
Class 2030 Field Trip Funds C	348.12	0.00	0.00	348.12
Class 2031 Field Trip Funds C	487.82	0.00	0.00	487.82
Class 2032 Field Trip Funds C	328.27	0.00	0.00	328.27
Class 2033 Field Trip Funds C	318.34	0.00	0.00	318.34
Athletics	178,254.48	4,012.62	7,062.20	175,204.90
Boys BB	3,039.06	2,135.00	0.00	5,174.06
Cross Country	1,407.17	139.43	178.88	1,367.72
Baseball	850.90	0.00	0.00	850.90
Football	6,644.05	0.00	2,205.98	4,438.07
Girls BB	2,566.39	0.00	0.00	2,566.39
Golf Activity	1,068.91	0.00	0.00	1,068.91
Softball	3,808.72	0.00	0.00	3,808.72
Track	885.80	0.00	0.00	885.80
VolleyBall	3,320.16	0.00	406.22	2,913.94
Weight Room	(1,131.00)	0.00	0.00	(1,131.00)
Wrestling	4,633.84	2,260.00	0.00	6,893.84
Spanish Club	1,083.32	38.00	78.47	1,042.85
Life Skills	2.41	0.00	0.00	2.41
Ceresco Book Fair	87.75	0.00	0.00	87.75
Ceresco Box Tops	392.49	0.00	0.00	392.49
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	(8.71)	0.00	0.00	(8.71)
Elem Fines	516.05	0.00	0.00	516.05
Elem PE	2,167.50	0.00	0.00	2,167.50
Elem Pictures	3,006.11	0.00	0.00	3,006.11
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	169.68	187.93	0.00	357.61
JH Girls BB	67.68	0.00	0.00	67.68
JH Student Council	898.71	0.00	0.00	898.71
JH Track	551.94	0.00	0.00	551.94

JH Volleyball	1,015.38	0.00	0.00	1,015.38
Computer	7,842.91	0.00	0.00	7,842.91
HS Pop	307.71	0.00	0.00	307.71
HS Caring Shelves	2,572.82	810.00	56.06	3,326.76
AP Funds	29,214.11	330.00	3,445.30	26,098.81
Fines	1,590.58	0.00	0.00	1,590.58
HAL	59.66	0.00	0.00	59.66
Hot Lunch	347.63	0.00	0.00	347.63
Pre-Kindergarten	5,113.97	0.00	182.44	4,931.53
PTO	1,023.78	0.00	0.00	1,023.78
Restitution	326.81	0.00	326.81	0.00
Staff Inservice	854.92	0.00	0.00	854.92
Testing	4,635.23	0.00	0.00	4,635.23
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	11,098.45	0.00	0.00	11,098.45
Val Box Tops	3,232.89	0.00	0.00	3,232.89
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	1,245.57	0.00	0.00	1,245.57
Val Pop	1,082.47	0.00	0.00	1,082.47
College Access Grant	1,961.85	0.00	169.96	1,791.89
Annual	7,536.41	510.00	0.00	8,046.41
Band	1,094.20	10.00	0.00	1,104.20
Band Trip	10,669.76	0.00	0.00	10,669.76
Cheerleaders	3,496.28	700.00	1,183.76	3,012.52
Choir	14,237.02	72.00	80.00	14,229.02
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	707.83	0.00	0.00	707.83
FBLA Act	6,113.02	229.06	164.97	6,177.11
FFA Act	11,223.33	25,628.00	72.08	36,779.25
'Stang Gang Student Section	0.00	15.98	0.00	15.98
JR Achievements	629.57	0.00	0.00	629.57
Kindness Acct	12,434.56	0.00	0.00	12,434.56
Library	2,410.52	0.00	0.00	2,410.52
Mock Trial	380.96	0.00	0.00	380.96
National Honor Society	474.47	0.00	0.00	474.47
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	6,142.98	0.00	1,505.00	4,637.98
Student Council	4,154.26	0.00	0.00	4,154.26
Tonettes	159.86	0.00	0.00	159.86
Concessions	23,438.12	0.00	0.00	23,438.12
RC Concessions	6,369.49	1,041.66	2,613.62	4,797.53
Student Pop	1,143.29	0.00	0.00	1,143.29
Professional Development	22,968.52	0.00	536.88	22,431.64

**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**Student Fees Account Balances - November 2021**

<u>Activity Name</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Balance</u>
Activity Pass	605.00	0.00	0.00	605.00
Service Fees (Student Fees)	55.84	6.27	3.44	58.67
Ag-Ed Labs	2,646.04	0.00	0.00	2,646.04
Art Class	642.20	0.00	0.00	642.20
Band Dry Cleaning	418.72	0.00	0.00	418.72
Band Repair/Rental	1,667.32	50.00	130.00	1,587.32
Choir Dry Cleaning	433.10	0.00	0.00	433.10
Chromebooks	11,184.55	20.00	4,950.00	6,254.55
Computer Science	310.00	10.00	0.00	320.00
Drama	396.00	0.00	0.00	396.00
FBLA	1,870.81	75.00	143.88	1,801.93
FFA	1,546.84	0.00	126.00	1,420.84
Foods Class	2,710.70	0.00	226.74	2,483.96
Mock Trial	450.01	0.00	0.00	450.01
NFL	15.00	0.00	0.00	15.00
Skills USA	1,925.95	0.00	0.00	1,925.95
Speech	(514.79)	0.00	0.00	(514.79)
Sports Fees	13,110.22	335.00	0.00	13,445.22
Tech Ed	4,696.79	170.00	1,047.47	3,819.32

**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**BOARD OF EDUCATION MEETING NOVEMBER 10, 2021**

General Fund - Report of Bills Paid October 2021

<u>Check Date</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>
1 11/17/2021	ABC-CLIO LLC	School Library Connection Renewal	89.00
2 11/12/2021	ASI	Payflex Admin Fees	50.00
3 11/22/2021	Beck, Rachel	Sept/Oct Mileage Reimbursement	252.05
4 11/05/2021	Becky Studebaker	Bus Washing	30.00
5 11/05/2021	Brad Breitreutz	Bus Washing	40.00
6 11/22/2021	Brooke L. Cheleen	Octt 2021 SPED Therapy (PT)	2,070.48
7 11/12/2021	Butler Public Power District	Electricity V	2,555.66
8 11/17/2021	Company Care	DOT Physicals-CR/JS	140.00
9 11/05/2021	Danley, Harold	Bus Washing	10.00
10 11/05/2021	Donald R. Prentice	Extermination Service	190.00
11 11/12/2021	Doty, Marita	SLP Services at NA Martyrs School	770.00
12 11/12/2021	Eakes Office Solutions	Building Maintenance Supplies C	247.44
13 11/12/2021	Eakes Office Solutions	Maint. Supplies HS, C	156.71
14 11/12/2021	Educational Service Unit #2	Sub Teacher Oct 2021	140.00
15 11/22/2021	Educational Service Unit #2	Principal Meeting AS	10.00
16 11/12/2021	ESU Coordinating Council	PowerSchool Membership 2021-2022	6,000.00
17 11/18/2021	FBG Service Corp	Oct 2021 Cleaning Service HS	4,147.00
18 11/22/2021	Gopher	PE Supplies HS	75.68
19 11/22/2021	Holiday Inn Kearney	Athletic Director Conference BG	219.90
20 11/22/2021	Husker SewVac	Sewing Machine Repair F&CS	70.96
21 11/22/2021	INSPIRIT GROUP LLC	STOPit licenses 7/21 - 6/22	1,350.00
22 11/22/2021	Integrated Controls	Service Call-HS Access Remote	372.46
23 11/12/2021	J.W. Pepper	Sheet Music- Band HS	124.99
24 11/05/2021	J.W. Pepper	Jazz Band Music	101.99
25 11/12/2021	J.W. Pepper	Concert band music	61.99
26 11/22/2021	J.W. Pepper	Band Music Supplies	7.00
27 11/12/2021	Jackson Services Inc.	Mats/Mops	183.24
28 11/05/2021	Jared Shanahan	Cell Phone Annual Stipend Reimb.	600.00
29 11/22/2021	Jones Bank	Computer Lease Pymt 12/15/21	12,057.10
30 11/05/2021	Jordan Luke	Mileage Reimbursement	81.76
31 11/12/2021	JourneyEd.com, Inc.	Microsoft Licenses	4,661.45
32 11/12/2021	Kindra Fox	SPED -OT Services Fall Quarter 2021	5,288.40
33 11/12/2021	Kiner Supply Company	HS Plumbing Supplies	83.76
34 11/05/2021	Leann Wiese	Bus Washing	40.00
35 11/12/2021	Lee's Refrigeration Heating & AC	Installation of Bus Barn Heaters	3,308.94
36 11/05/2021	Liberty Hardwoods Inc.	Tech Ed Supplies - lumber	795.50
37 11/12/2021	Liberty Lawn & Landscape	Lawn Treatment- Nutsedge HS	192.50
38 11/12/2021	Matheson Tri-Gas Inc.	Shielding Gas for SENCAP Welding	59.00
39 11/12/2021	Matheson Tri-Gas Inc.	Miller 15 ft Gun liner	15.62
40 11/12/2021	Matheson Tri-Gas Inc.	Welding Supplies Classroom	174.38
41 11/12/2021	Matheson Tri-Gas Inc.	Welding Tank Lease- Welding Class	48.77
42 11/05/2021	Matt Smith	Bus Washing	40.00
43 11/12/2021	Mechanical Sales Inc.	Heat Pump Service/Repairs HS	8,744.85
44 11/22/2021	Mechanical Sales Parts Inc.	Bldg Repairs C	265.95
45 11/12/2021	Menards Lincoln	Maint. Supplies C	122.55
46 11/12/2021	Menards Lincoln	Maintenance Supplies HS, C	288.16
47 11/05/2021	Menards Lincoln	Maint. Supplies C	66.89
48 11/05/2021	Michael Henderson	Lawn Mowing at HS	27.00

49	11/12/2021	Midwest Automatic	5 yr Inspect./Replace Valve at HS	1,977.00
50	11/05/2021	Mierau & Company Inc.	Audit Services	6,200.00
51	11/18/2021	Millard North	Speech Entry fees	128.00
52	11/12/2021	NACTE Summit	Conference Registration Fee	65.00
53	11/12/2021	NE Cntr Educ-Blind/Visually Impaired	SPED Vision Therapy	534.60
54	11/12/2021	Nebraska Safety Center	Transportation Class - KJ, JS	425.00
55	11/18/2021	Nebraska School Librarians Assoc	NLSA renewal	75.00
56	11/12/2021	Nebraska Sports	football helmets	313.94
57	11/12/2021	Nebraska Sports	Basketballs	415.92
58	11/12/2021	Nebraska Sports	Softball Scorebooks	16.97
59	11/12/2021	Nebraska Sports	Softballs	70.00
60	11/12/2021	Nelson Gas & Oil Co.	Propane conc. grill, Anti Freeze-Bus	104.00
61	11/12/2021	Norris Public Power	Electricity HS	9,663.39
62	11/12/2021	Oak Valley Lumber Co	Building Maint Supplies	97.58
63	11/05/2021	Otte Oil & Propane Inc.	Propane Bus Barn	1,542.07
64	11/12/2021	Perry Guthery Haase & Gessford	Legal Services	1,098.00
65	11/12/2021	Purchase Power	Postage HS	503.50
66	11/20/2021	RCPS Dist. 161	Payroll	660,194.11
67	11/12/2021	Radiant Heating Systems of Nebr	Heating System Bus Barn	3,845.17
68	11/05/2021	Rhonda Madsen	Bus Washing	40.00
69	11/12/2021	RO Youker Structural Engineering	PreK Portable - Structural Engineer	1,500.00
70	11/22/2021	Roussan, Caitlin	Mileage Reimbursement	124.10
71	11/17/2021	Sam's Club MC/SYNCB	5 Love Languages Test	546.00
72	11/17/2021	Sam's Club MC/SYNCB	Teambuilder- weight room	1,200.00
73	11/22/2021	School Specialty	Classroom Supplies 2nd grade C	38.85
74	11/22/2021	School Specialty Supply	Art Classroom Supplies HS	50.05
75	11/05/2021	Scott Tvrdy	Sept Mowing C, V	360.00
76	11/17/2021	Sydney Paige	Reimb.Straws and alka seltzer for lab	30.67
77	11/12/2021	TK Elevator Corporation	Elevator Repair V	2,320.30
78	11/12/2021	Truck Center Companies	Replace Mirrors 17A, Brakes 19C	1,311.60
79	11/18/2021	US Bank	Tech Ed Classroom Supplies	24.99
80	11/18/2021	US Bank	Background Checks NSP	31.00
81	11/18/2021	US Bank	PreK (3 Yr Olds) Classroom Supplies	379.92
82	11/18/2021	US Bank	Books PreK	26.98
83	11/18/2021	US Bank	Tech Ed Classroom Supplies	82.82
84	11/18/2021	US Bank	Tech Ed Classroom Supplies	100.95
85	11/18/2021	US Bank	NASN membership Annual Renewal	125.00
86	11/18/2021	US Bank	Preschool classroom materials	215.65
87	11/18/2021	US Bank	Locks for File Cabinets SPED	37.93
88	11/18/2021	US Bank	Building Maint. Supplies HS	87.69
89	11/18/2021	US Bank	2 Chairs for Classroom English HS	185.20
90	11/18/2021	US Bank	PE Conf. Regist Fee K.B.	165.00
91	11/18/2021	US Bank	Dishwashing pods,safety Locks -PreK	68.95
92	11/18/2021	US Bank	Prof. Development JS	200.00
93	11/18/2021	US Bank	4 Step Ladder for Valparaiso	79.99
94	11/18/2021	US Bank	Staff Prof Development HS	261.42
95	11/18/2021	US Bank	Classroom Supplies 6th	219.50
96	11/18/2021	US Bank	Classroom Supplies V	233.80
97	11/18/2021	US Bank	OT Supplies: TheraBands	28.99
98	11/18/2021	US Bank	Tech Class Supplies Headphones C	389.85
99	11/18/2021	US Bank	Headphones Tech/Classroom V	259.90
100	11/18/2021	US Bank	Earbuds for classroom use V	22.08
101	11/18/2021	US Bank	Tech Ed Classroom Supplies	57.96
102	11/18/2021	US Bank	7th Grade Sewing Supplies	46.49
103	11/18/2021	US Bank	Food Supplies/Groceries F&CS Class	27.90

104	11/18/2021	US Bank	Foods Supplies/Groceries	123.17
105	11/12/2021	Village Of Ceresco	Utilities C	405.32
106	11/12/2021	Village Of Valparaiso	Utilities V	324.92
107	11/12/2021	Voss Lighting	Lightbulbs HS	60.60
108	11/12/2021	Wahoo-Waverly-Ashland Newspaper	Publications	655.36
109	11/12/2021	Waste Connections Co	Garbage HS, V	511.75
110	11/12/2021	Whittemore Sprinkler Company	Winterized Sprinkler System HS	339.67
111	11/12/2021	William V. MacGill & Co	Health Office Supplies	94.13
112	11/12/2021	Windstream	Faxes	845.68

**Hot Lunch Fund - Report of Bills Paid November 2021**

1	11/08/2021	RevTrak	Nov. Revtrak Fees	46.79
2	11/11/2021	Cash-Wa Distributing	HL Food	25,904.14
3	11/11/2021	Hiland Dairy	HL Milk	2,967.55
4	11/11/2021	Jackson Services Inc.	Cleaning Cloths - Kitchen	128.86
5	11/11/2021	Patty Hudson	Reimbursement - food	583.76
6	11/11/2021	Sysco Lincoln	HI Food	4,335.03
7	11/20/2021	RCPS Dist 161	Nov. Payroll	14,543.47

**High School Bond Fund - Report of Bills Paid November 2021**

1	11/19/2021	BOK Financial	12/15/21 Bond #1 Final Payment	333,665.00
2	11/19/2021	BOK Financial	12/15/21 Bond #2 Final Payment	217,457.50
3	11/19/2021	BOK Financial	12/15/21 Bond #3 Payment *	41,161.25
4	11/19/2021	BOK Financial	12/15/21 Bond #4 Payment **	34,785.00
			* Balance Remaining: \$3,214,007.50	
			Last Payt: 12/2029	
			** Balance Remaining: \$2,482,767.50	
			Last Payt: 12/2030	

**Building/Sinking Fund - Report of Bills Paid November 2021**

1	11/19/2021	Jones Bank	12/1/2021 HVAC Lease Purch.Payt	11,562.50
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**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**Student Activities Checks - November 2021**

<u>Activity Name</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Athletics	11/05/2021	Electronic Contracting Company	Athletics	2,601.25
Athletics	11/05/2021	Nebraska Coaches Association	2021 Student Leadership Summit	185.00
Cross Country	11/05/2021	Alexandra Bastian	Reimbursement - soda pop and cups	18.96
Cheerleaders	11/05/2021	Spohr, Shay	Reimbursement - state music	224.00
Cheerleaders	11/05/2021	Spohr, Shay	Reimbursement - poms	239.76
Choir	11/05/2021	Conestoga Jr/Sr High School	NCC food fee	80.00
Pre-Kindergarten	11/05/2021	Carlson, Kendra	craft supplies	102.44
Athletics	11/08/2021	RevTrak	Athletics	29.95
Cross Country	11/09/2021	Raymono`s Pizza	Cross Country	159.92
RC Concessions	11/09/2021	Super C	10/22 Conc Pizza	140.00
RC Concessions	11/09/2021	Sysco Lincoln	nacho chips for concessions	19.40
RC Concessions	11/09/2021	Pepsi Cola Of Lincoln	Indoor/Outdoor Drink Restock	491.00
RC Concessions	11/09/2021	Pepsi Cola Of Lincoln	pop/water for concessions	299.30
Professional Development	11/09/2021	Raymono`s Pizza	Professional Development	55.96
Athletics	11/11/2021	Nebraska Sports	Baseball Jerseys	1,452.00
Football	11/11/2021	Misko Sports	Football Equipment/Apparel	1,038.26
Football	11/11/2021	Misko Sports	Football Equipment/Apparel	219.78
Football	11/11/2021	Misko Sports	Football Equipment	520.00
RC Concessions	11/11/2021	Sysco Lincoln	RC Concessions	141.64
Pre-Kindergarten	11/11/2021	Carlson, Kendra	incentives and craft supplies	80.00
Athletics	11/17/2021	Moore, James	11/18 JHBB Official	120.00
Athletics	11/17/2021	Roth, Lucas	11/20 JHBB Tourney	240.00
Athletics	11/17/2021	Holtz, Heath	11/20 JHBB Tourney	240.00
Athletics	11/17/2021	Aschwege, Dave	11/18 JHBB Official	120.00
VolleyBall	11/17/2021	Sam's Club MC/SYNCB	Walmart - totes	46.59
Spanish Club	11/17/2021	Hill, Laura	Reimb. groceries for Spanish Cub cooking	78.47
Restitution	11/17/2021	Sam's Club MC/SYNCB	Staff Day Prof Dev. Supplies	326.81
College Access Grant	11/17/2021	Sam's Club MC/SYNCB	Runza gift cards	50.00
College Access Grant	11/17/2021	Sam's Club MC/SYNCB	DQ gift cards	50.00
College Access Grant	11/17/2021	Sam's Club MC/SYNCB	Scooters gift cards	50.00
College Access Grant	11/17/2021	Sam's Club MC/SYNCB	Thank yous for JS and MI	19.96
FBLA Act	11/17/2021	UNL/Professional Business Leader	UNL Husker Business Invitational Registr	90.00
FFA Act	11/17/2021	Sam's Club MC/SYNCB	Food for thank a farmer outreach event	39.90
FFA Act	11/17/2021	Sam's Club MC/SYNCB	Food for thank a farmer outreach event	21.44
FFA Act	11/17/2021	Sam's Club MC/SYNCB	Drinks for Thank a farmer outreach event	10.74
Speech	11/17/2021	Sam's Club MC/SYNCB	Script site subscription	198.00
RC Concessions	11/17/2021	Sam's Club MC/SYNCB	Concessions Restock	126.10
RC Concessions	11/17/2021	Sam's Club MC/SYNCB	Concessions Restock	206.78
RC Concessions	11/17/2021	Sam's Club MC/SYNCB	concessions supplies	241.58
RC Concessions	11/17/2021	Sam's Club MC/SYNCB	concessions supplies	161.74
RC Concessions	11/17/2021	Sam's Club MC/SYNCB	Concessions Restock	209.16
Professional Development	11/17/2021	Sam's Club MC/SYNCB	Professional Development	360.00
Professional Development	11/17/2021	Sam's Club MC/SYNCB	Staff Day Prof Dev. Supplies	103.43
Football	11/18/2021	SMi Awards, LLC	Post Season Awards	427.94
VolleyBall	11/22/2021	Raymono`s Pizza	Volleyball	265.85
VolleyBall	11/22/2021	Tasha Osten	Reimb. Banquet Food	43.78
VolleyBall	11/22/2021	Oldfield, Torie	Volleyball Dessert - Cookies	50.00
AP Funds	11/22/2021	Southeast Community College	Welding books	3,397.00
AP Funds	11/22/2021	Stachura, Kelly	Zoie Book Scholarship Reissue lost check	48.30
Speech	11/22/2021	Wyhe's Choice Fundraising	Fundraising	1,307.00
RC Concessions	11/22/2021	RC Jr High Football	Concessions Profit from 9/20	187.93
Professional Development	11/22/2021	Raymono`s Pizza	Professional Development	17.49
Athletics	11/29/2021	VABA	SP2020 and FA2021	2,074.00
HS Caring Shelves	11/29/2021	Laura Tvrdy	Reimb. Items forThanksgiving boxes	56.06
Cheerleaders	11/29/2021	Cheer Xpress	Cheer competition fee	360.00
Cheerleaders	11/29/2021	Midland University	Cheer competition fee	360.00
FBLA Act	11/29/2021	Schaffer, Keely	Donuts for JH BB Trny	74.97
RC Concessions	11/29/2021	RCPS Cross Country	11/18 Concessions Profit	139.43
RC Concessions	11/29/2021	RCPS FBLA	11/20 Concessions Profit	119.56
RC Concessions	11/29/2021	Super C	Conc Pizza 11/18	42.00
RC Concessions	11/29/2021	Del Gould Meat Co., Inc	Hot Dogs Concessions Restock	88.00

**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**Student Fees Checks - November 2021**

<u>Activity Name</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Band Repair/Rental	11/05/2021	Princ Instrument Repair	Tenor Sax repairs	130.00
Chromebooks	11/05/2021	Striv AV, LLC	Chromebook Google Licenses	4,950.00
Service Fees (Student Fees)	11/08/2021	RevTrak	Service Fees (Student Fees)	3.44
Foods Class	11/09/2021	Walmart	Interior Design Supplies	49.54
FBLA	11/18/2021	US Bank	Meeting Supplies/ Activity	93.88
Foods Class	11/18/2021	US Bank	Foods/7th Grade Groceries	42.64
Foods Class	11/18/2021	US Bank	Foods Groceries/Supplies	69.98
Foods Class	11/18/2021	US Bank	Foods Class Groceries	64.58
FBLA	11/22/2021	Schaffer, Keely	Gifts for Speakers	50.00
Tech Ed	11/22/2021	Menards Lincoln	Lumber for Student Projects	972.48
FFA	11/29/2021	Newman Grove Public Schools	LDE Lunches	126.00
Tech Ed	11/29/2021	Menards Lincoln	Supplies for Student Projects	74.99

December 10, 2021

To: Superintendent Lynn Johnson and Raymond Central Board of Education  
From: Shelly Dostal, Elementary Principal at Valparaiso, and K-5 Curriculum Director  
RE: Principal's Report

1. Curriculum/Instruction/Assessment – Grades 3, 4, and 5 are participating in the Winter Pilot for NSCAS. After training proctors and familiarizing staff with the new platform, most of the process is going smoothly. We have had a few technical glitches, especially with the text to speech accommodations. Grades 6, 7, and 8 will participate in January. Second quarter ends on Dec. 21. Report Cards for elementary students are scheduled to be sent home on Jan. 14. FASTBridge data benchmarking will take place on January 19-26 for the second checkpoint to monitor student progress. Data from the 2020-2021 school year will be shared in separate format.
2. Professional Learning – Teachers were very appreciative of the time on November 22 and 23 to learn more, catch up, and plan ahead. For professional learning time on Dec. 8, elementary teachers expanded their knowledge base about the latest neuroscience behind the Science of Teaching Reading and revisited the principles of effective instruction. Professional Learning Communities also met to continue progress on their SMART goals and apply their new learning to create further action steps. I attended the winter NACIA/Curriculum Directors meeting on Dec. 6. Much of the focus was on the Pilot NSCAS assessment, the many changes with accountability, and general stress in education. Helping teachers do their best while serving students with high anxiety and mental health issues is a common theme across districts. Another commonality is the shortage of staff at both the classified and certified levels.
3. School Improvement - The district committee met on December 8 to share what has been happening at the elementary and the 6-12 level towards goals. The elementary level SIP committee will meet next week to make decisions for second semester.
4. Music Concert – The Winter Concert was held on December 7. Ms. Spale directed the K-2 students and Mr. Luke directed the 5th grade band. The students did a wonderful job performing for their families and friends. Thank you to the teachers who helped supervise the students; a big thank you to Mr. Gralheer for setting up the livestream. We have had over 290 views! You can use this link to see the concert if you were not able to attend: [RC Activities Link](#) Ms. Spale and Mr. Luke are to be commended for their efforts.
5. RC PTO – The annual Holiday Shoppe is back. Students will be able to purchase items for their family, friends, and pets at very reasonable prices on December 16 during the school day and until 7:00PM. Thank you to the many volunteers who make this event happen! The Cookie Dough sales were a great success. Thank you to everyone who ordered and to our volunteers for organizing and distributing on December 16. Proceeds from the cookie dough sales support class field trips.
6. Thank you to our many generous anonymous donors for providing Christmas gifts for families through the Angel Giving Trees. A special thank you to First National Bank Northeast and Frontier Co-op who support these efforts. The families who participate in the Backpack Food Program each week will also be receiving food vouchers and gift certificates to purchase food supplies for the extended winter break as well as extra food. These vouchers, certificates, and food are

provided by our local faith based organizations, RC Food Bank Backpack fundraising, and anonymous donors. Thanks to all!

7. Students will celebrate their learning for the second quarter with holiday parties on Dec. 21. We will wear festive holiday apparel on Dec. 21.
8. The Valparaiso Staff would like to extend our best wishes to you all for a very Merry Christmas and Happy New Year!

December 15, 2021

To: Mrs. Johnson and the Raymond Central Board of Education  
From: Ann Egr - Ceresco Principal and Student Service Director.

### **Elementary-**

1. Ceresco Elementary just finished the 2nd round of FastBridge assessment. The data is used in conjunction with other assessment tools to evaluate students' reading progress to develop appropriate supports and interventions. The data is used as part of our Campus Leadership group and to help drive the MTSS process.

**80% or more of students will meet or exceed benchmark goals in reading by the end of the 2021-22 school year. Each student will improve in applicable reading skills to include: phonological awareness, phonics, fluency, vocabulary, and reading comprehension.**

#### **Action Steps:**

- 1) Each PLC will create a SMART goal to address specific areas of growth.
  - 2) Develop a MTSS structure to support all tiers in the academic area.
  - 3) Selected staff will participate in LETRS training.
  - 4) Specialists will support the campus goal by incorporating literacy activities.
2. The K-2 vocal music winter band concer was held Dec. 7 in the High School gym. Thank-you Miss Spale and Mr. Luke for producing this event.
3. PTO Cookie dough fundraiser pickup was on December 10. Proceeds from the sales go towards field trips. Hopefully, students will be able to participate in person.
4. PTO Holiday Shop will be held at both schools. The students LOVE this opportunity to purchase gifts for family members. Thank you for your support!
5. POP Pass (Positive Office Pass) and Mustang Award winners will be announced on December 20 at the Mustang Assemble.
6. Preschool is hosting a Holiday Concert on Friday **Dec 15, 2021** at the Pre-K classroom. Thank you Miss Megan and Deanna Priefert for offer this opportunity for the kids.
7. The MTSS group continues to collaborate with on developing the foundation. MTSS is a Multi Tierd System of Support. There are three tiers. Below is a mere snap shot of the process.

Tier One: This is what ALL students receive. For example, the Core Curriculum. Research based strategies are utilized along with continual progress monitoring. (100% should recieve)

Tier Two: Is supplemental academic, behavior interventions, along with social emotion supports. Interventions are delivered with fidelity by specifically trained staff and/paraprossional. (10-15% should be here))

Tier Three: These are academic, behavioral, delivered with fidelity by especially staff. (35-5% this would be the goal not to exceed this percentage)

Committee Members: Mrs. Egr, Mrs. Stansberry, Mrs. Dostal, Ms. Osten, Mrs. Hummel, Mrs. White, Mrs. Hudson, Mrs. Blank, Mrs. Hlavety, Mrs. N. Hummel, Mrs. Peterson, Mrs. Coufal

**The staff at Ceresco would like to extend our best wishes for a very Merry  
Christmas and Happy New Year!**

## December 2021 RC Board of Education Report

This month marks the beginning of the winter sports competition season. Our teams have been working hard in practice to ensure they perform well when the time comes for them.

- The Wrestling team kicked off the season with a runner-up finish at the Columbus Lakeview Invitational, then continued their success with a dual victory over a quality David City team then winning the Raymond Central Dual Tournament in consecutive days. They will be back in action later this week in a triangular at Cross County and a Tournament at Platteview.
- The Girls basketball team is currently 2-2 with wins over Aquinas and Wilber-Clatonia. The losses came in hard-fought battles against two quality teams in Milford and Syracuse. They have 3 games against DC West, Malcolm, and Yutan coming up before the holiday break.
- The Boys basketball team is currently 3-1 with wins over Aquinas, Syracuse, and Wilber-Clatonia. The lone loss came at the hands of a Milford team that gathered 20+ wins last year. They have 3 games against DC West, Malcolm, and Yutan coming up before the holiday break.
- Central Players Speech team has been working hard with competitions at Lincoln High, Millard North, Lincoln East and Papillion-LaVista. With largely Class A competition, they have been able to place in the top ten as a team at each meet they attended.
- RC FFA had a successful District LDE competition at Newman Grove. State qualifiers include Sarah Lange (Natural Resources Speaking), Parliamentary Procedure team, and Conduct of Chapter Meetings team.

As you see on the agenda, we have had a large number of resignations from our coaches. We will be posting these coaching opportunities until filled. Our priority would be to fill these positions within our certified staff, but we are willing to take any and all steps to ensure our student-athletes have trusted and knowledgeable coaches to lead them.

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

### **Special Education Board Report:**

- The high school life skills program held a Thanksgiving Dinner on November 19. This was a huge success as many family members attended. The kids did a great job of preparing for this day by creating a grocery list, shopping for groceries, and preparing the meal. It was fun to see how proud they were of this accomplishment and being able to share this time with family and friends. They went above and beyond and the food was delicious! A huge thank you to Mrs. Doan, Mrs. Albrecht, Mrs. Gerdes, and Mr. Breitzkreutz for all of their hard work during this time and allowing students a chance to showcase their skills.
- The students also went out to eat at Culver's when they finished grocery shopping. This was a great experience as students had to order their own food and were excited to go out to eat with friends. This was a great experience for all the students and hopefully something that will continue as it is a valuable part of their education.
- It has been a busy two months of MDT/IEP meetings. In the months of November and December, the elementary buildings have held 8 MDT/IEP meetings and the high school has held 30 MDT/IEP meetings. Meetings occur either before or after school. All the meetings have been successful with meaningful conversations which allow the sped staff to implement individualized plans for students. The special education staff have worked tirelessly to schedule, conduct, and write MDT/IEP's during these last two months. Also, there has been a great turn-out of general education teachers at the meetings and parents have been very grateful. Our teachers are invested in the learning needs of our students!
- NDE came out with a new guidance document to help develop local policies and procedures for SPED. The ESU is planning to hold a workday to allow sped directors to dive into district policies and procedures. KSB has also come out with a template to use to help drive the process.
- Districts are now allowed to provide parents with their procedural safeguards through a hard copy OR internet web site. This information has been passed along to special education teachers and parents. The Procedural Safeguard document is given at the initial IEP meeting, follow up IEP meetings and whenever a parent requests information on procedural safeguards.



**2021 ACT Data Share**

Year	ELA State	ELA District	Math State	Math District	Science State	Science District
2017	18.4	19.8	19.4	19.3	19.5	20.1
2018	18.4	19.8	19.3	20.0	19.7	21.0
2019	18.4	17.1	19.3	19.1	19.5	20
2020	X	X	X	X	X	X
2021	16.8	16.9	18.0	18.2	18.3	19.4

***The most valuable resource all teachers have is each other. Without collaboration, our growth is limited to our own perspectives.***  
*-Robert John Meehan*

**Campus Goal:** Students in grades 6-12 will sustain or achieve growth in Reading based on varied assessments

## Action Plan

Intervention/Strategy	Action Steps	Person(s) Responsible	Evidence of success	Timeline
Disciplinary Literacy	<ol style="list-style-type: none"> <li>1. Establish a Teacher Leadership Team</li> <li>2. Train and implement content teachers on disciplinary literacy</li> <li>3. <u><i>This is Disciplinary Literacy</i></u> by Releah Cossett Book Study</li> </ol>	<ol style="list-style-type: none"> <li>1. Allison</li> <li>2. Teacher Leadership Team</li> <li>3. Teacher Leadership Team</li> </ol>	<ol style="list-style-type: none"> <li>1. Overall growth and culture</li> <li>2. Fast Feedback Surveys</li> </ol>	<ol style="list-style-type: none"> <li>1. By August of 2021</li> <li>2. 2021-2022 School year</li> <li>3. 2021-2022 School year</li> </ol>
Research Structure of Reading class for students in grades 6-8	<ol style="list-style-type: none"> <li>1. Meet with Caryn Zietlow at ESU2</li> <li>2. Reach out to surrounding schools to see how they are structuring</li> <li>3. Determine Reading Structure for 2022-2023 School Year</li> </ol>	<ol style="list-style-type: none"> <li>1. Admin, Tasha, and Reading Teachers</li> <li>2. Allison and Tasha</li> <li>3. Admin/Reading Teachers</li> </ol>	Based on determination of 2022-2023 Reading structure and effectiveness of structure determined and progress of campus goal.	<ol style="list-style-type: none"> <li>1. By January 2022</li> <li>2. By January 2022</li> <li>3. By March 2022</li> </ol>
Define and train staff on 2-3 Strategies for PLC's to implement	<ol style="list-style-type: none"> <li>1. Research and determine 2-3 Strategies for implementation</li> <li>2. Train staff on strategies</li> <li>3. PLC Rollout, implementation, and</li> </ol>	<ol style="list-style-type: none"> <li>1. Teacher Leadership Team</li> <li>2. Teacher Leadership Team</li> <li>3. PLC's, Teacher Leadership Team,</li> </ol>	Teacher Feedback, effectiveness of strategies based on progress of campus goal.	<ol style="list-style-type: none"> <li>1. By May 2022</li> <li>2. By August 2022</li> <li>3. August-December 2023</li> </ol>

	Data Collection	Admin		
PLC Smart Goals tied to the campus Goal	<ol style="list-style-type: none"> <li>1. Train PLC's on Smart Goals</li> <li>2. PLC Smart Goals written and aligned with Campus Goal</li> </ol>	<ol style="list-style-type: none"> <li>1. Teacher Leadership Team</li> <li>2. Admin, TLT, and PLC Teams</li> </ol>	Progress towards Campus Goal	<ol style="list-style-type: none"> <li>1. Ongoing for the 2021-2022 School Year</li> </ol>
MTSS Support	<ol style="list-style-type: none"> <li>1. ACT Prep Class for Juniors during Advisory</li> <li>2. Celebrate Growth (Certificates, celebrations, etc)</li> </ol>	<ol style="list-style-type: none"> <li>1. Mrs. Winfrey, Mrs. Osten, Mrs. Stansberry</li> <li>2. All</li> </ol>	<ol style="list-style-type: none"> <li>1. Student Growth on ACT</li> <li>2. % of Student growth on varied assessments</li> </ol>	<ol style="list-style-type: none"> <li>1. January 2022</li> <li>2. Ongoing after various assessments</li> </ol>

# Raymond Central Public Schools Data

2020-21



# Mission Statement

The Raymond Central community is committed to providing a positive, challenging learning environment which prepares each individual to be a responsible citizen in an ever-changing society.

# Where do you find the public data?

Nebraska Department of Education

Nebraska Education Profile [Nebraska Education Profile](#)

# Reminders about 2020-21 Data

## COVID Special Report by NDE

*Direct comparisons of assessment data with previous years is not appropriate for many reasons:*

- *Changing nature of NSCAS Summative (movement to [through-year adaptive](#))*
  - *Shortened assessment to preserve instructional time*
  - *Large changes in enrollment*
  - *Large differences in participation rates*
  - *Increase of non-participants were not representative of the whole population*
- *COVID-19 impact on 2019-20 and 2020-21 school years:*
  - *Decrease in opportunity to learn in the spring of 2020*
  - *Inability to accurately administer assessments to test students remotely*
  - *Uncertainty of impacts on opportunity to learn in 2020-21*
  - *Mixture of remote, in-person, and hybrid learning*
  - *Lack of standardization for educational opportunities across the state and across years*
  - *Impact of trauma on the ability of individual students to demonstrate what they know and can do*

# NSCAS 2021

ELA Test: Grades 3-8

Math Test: Grades 3-8

Science: Pilot only for Grades 5 & 8

ACT: Juniors

# Overall Proficiency and Participation 2021

	Proficiency		Participation	
	RC	State	RC	State
Math	47%	46%	99.38%	94.28%
ELA	48%	48%	99.38%	94.36%
Science	Pilot - No scores reported			

# NSCAS Scores

## **ELA & Math**

### **3 Levels**

Developing

On-Track

CCR

# NSCAS - Math 2021

## Grade 3

	RC	State
Developing	33%	53%
On Track	55%	38%
CCR	12%	9%

**Proficient:** 67%  
**State:** 47%

## Grade 4

	RC	State
Developing	30%	54%
On Track	57%	37%
CCR	13%	8 %

**Proficient:** 70%  
**State:** 46%

# NSCAS - Math 2021

## Grade 5

	RC	State
Developing	69%	54%
On Track	26%	38%
CCR	5%	8%

**Proficient:** 31%  
**State:** 46%

## Grade 6

	RC	State
Developing	44%	53%
On Track	52%	39%
CCR	4%	8%

**Proficient:** 56%  
**State:** 47%

# NSCAS - Math 2021

	<b>Grade 7</b>		<b>Grade 8</b>		
	RC	State	RC	State	
Developing	69%	54%	Developing	71%	55%
On Track	29%	38%	On Track	27%	37%
CCR	2%	8%	CCR	2%	8%
<b>Proficient:</b>	<b>31%</b>		<b>Proficient:</b>	<b>29%</b>	
<b>State:</b>	<b>46%</b>		<b>State:</b>	<b>45%</b>	

# Math Proficiency 2021

	2021 RC	2021 State
Grade 3	67%	47%
Grade 4	70%	46%
Grade 5	31%	46%
Grade 6	56%	47%
Grade 7	31%	46%
Grade 8	29%	45%

# NSCAS - Math 2021

## Scale Scores

	<b>RC</b>	<b>State</b>
Grade 3	1217.52	1182.73
Grade 4	1252.91	1212.14
Grade 5	1199.28	1228.66
Grade 6	1242.61	1236.81
Grade 7	1230.06	1245.03
Grade 8	1238.40	1258.09

# NSCAS - ELA 2021

## Grade 3

	RC	State
Developing	45%	50%
On Track	31%	36%
CCR	24%	14%

**Proficient: 55%**  
**State: 50%**

## Grade 4

	RC	State
Developing	37%	46%
On Track	43%	36%
CCR	20%	17 %

**Proficient: 63%**  
**State: 54%**

# NSCAS - ELA 2021

## Grade 5

	RC	State
Developing	71%	54%
On Track	19%	31%
CCR	10%	15 %

**Proficient: 29%**  
**State: 46%**

## Grade 6

	RC	State
Developing	58%	55%
On Track	30%	30%
CCR	12%	16%

**Proficient: 42%**  
**State: 45%**

# NSCAS - ELA 2021

## Grade 7

	RC	State
Developing	50%	56%
On Track	42%	35%
CCR	8%	9%

**Proficient: 50%**  
**State: 44%**

## Grade 8

	RC	State
Developing	46%	50%
On Track	41%	37%
CCR	13%	13%

**Proficient: 54%**  
**State: 50%**

# NSCAS ELA 2021 Proficiency

	RC 2021	State 21
Grade 3	55%	50%
Grade 4	63%	54%
Grade 5	29%	46%
Grade 6	42%	45%
Grade 7	50%	44%
Grade 8	54%	50%

# NSCAS - ELA 2021

## Scale Scores

	<b>RC</b>	<b>State</b>
Grade 3	2493.56	2466.48
Grade 4	2513.09	2500.69
Grade 5	2485.21	2514.13
Grade 6	2538.36	2526.08
Grade 7	2553.36	2536.85
Grade 8	2566.18	2554.31

# How does RC compare?

[District Data Comparison](#)

Elementary Level School Improvement

[Elementary SIP Goal](#)

# NSCAS District Trend Data

NSCAS Proficiency District/State	RC ELA	State ELA	RC Math	State Math	RC Science	State Science
2020-21	48	48	47	46	pilot	pilot
2019-20	NA	NA	NA	NA	NA	NA
2018-19	55	52	52	52	65	66
2017-18	55	51	56	51	65	68
2016-17	51	51	**	**	74	70

\*\* New assessments aligned to the NCC Ready Standards were first administered in 2016-17 for ELA and 2017-18 for Mathematics.

\*\*2020-21 NDE recommends not comparing this data to previous years due to the pandemic implications

# NSCAS ELA

ELA NSCAS	Gr 3 RC	Gr 3 State	Gr 4 RC	Gr 4 State	Gr 5 RC	Gr 5 State	Gr 6 RC	Gr 6 State	Gr 7 RC	Gr 7 State	Gr 8 RC	Gr 8 State
2020-21	55	50	63	54	29	46	42	45	50	44	54	50
2019-20	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018-19	56	56	67	58	50	48	49	49	45	49	65	50
2017-18	67	53	67	56	48	51	53	47	59	47	37	51
2016-17	56	53	64	56	58	51	55	47	33	47	45	51

\*\* New assessments aligned to the NCC Ready Standards were first administered in 2016-17 for ELA

\*\*\*2020-21 NDE recommends not comparing this data to previous years due to the pandemic implications

# NSCAS Math

Math NSCAS	Gr 3 RC	Gr 3 State	Gr 4 RC	Gr 4 State	Gr 5 RC	Gr 5 State	Gr 6 RC	Gr 6 State	Gr 7 RC	Gr 7 State	Gr 8 RC	Gr 8 State
2020-21	67	47	70	46	31	46	56	47	31	46	29	45
2019-20	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018-19	46	55	60	52	57	54	69	55	40	49	43	47
2017-18	57	50	69	50	63	50	64	55	49	49	35	50

\*\* New assessments aligned to the NCC Ready Standards were first administered in 2017-18 for Math

\*\*2020-21 NDE recommends not comparing this data to previous years due to the pandemic implications

What questions do you have?

Jaci Bryce

School Board Report

15 December 2021

### December Report

Good Evening school board members and guest. This winter season is off to a great start with all our winter sports programs seeing success. The wrestling team is being led by returning state medalist, senior Logan Bryce. Recently the team won the Raymond Central Invite competing against 6 other schools. The team will compete next at a triangular at Cross County and end the week with a big tournament in Platteview on Friday. The boys basketball team is starting the season with a winning record as well. They just matched up against Syracuse and got a victory in the close game. The girls team is also seeing success with recently having a win over Wilber. With the holidays around the corner, the High School Student Council is hosting a toy drive, donations can be accepted in the office for that. Our school is putting together holiday boxes for those in need during the holiday season, it was a great success for thanksgiving. If you would like to contribute please contact Mrs. Stansberry, they would like to have everything no later than December 17, so that they are ready to send out. With finals around the corner some students partaking in our college classes have already started those and they will continue through next week which is our official finals schedule.



## AFTER A YEAR AWAY, WE JUST HIT PLAY

Another State Education Conference is in the books, and once again we were face-to-face in downtown Omaha. This year's event saw over 1,000 school leaders networking, sharing, and learning, with some activities beginning on Tuesday and still going strong until Friday afternoon. Takeaways from the Conference include:

- Two engaging Pre-Conference sessions on Equity & the First Amendment.
- 50+ breakout sessions.
- Nebraska City High School Jazz Band opened up the conference Thursday morning.
- School Board Members were reminded that although the last 18 months have not been easy, they never stopped.
- Inky Johnson and Amelia Rose Earhart had us flying and crying.
- The annual NASB Delegate Assembly continued its new format, and set the Legislative and Leadership initiatives for the Association and its members for 2022.
- The Delegate Assembly is also where NASB's leadership changes on the Board of Directors. Outgoing President Stacie Higgins of Nebraska City passed the gavel to incoming President Brad Wilkins of Ainsworth, and Sandy Noffsinger of Dundy County Stratton was elected incoming Vice President.
- The Conference closed as we honored Steve Koch of Hershey Public Schools as this year's Ann Mactier Award winner, for School Board Member of the Year!
- NASB's John Spatz gave an overview of the Association and what the future looks like.



Join NASB, as we travel the state for various workshops, meetings and events throughout the year.

To learn more, and register, visit the Events tab of [www.NASBonline.org](http://www.NASBonline.org)

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

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



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



## JANUARY

THE 107TH LEGISLATURE, SECOND SESSION WILL CONVENE JANUARY 5

NASB BOARD PRESIDENT RETREAT - JANUARY 23-24 - KEARNEY

LEGISLATIVE ISSUES CONFERENCE - JANUARY 30-31 - LINCOLN

SCHOOL BOARD RECOGNITION WEEK IN NEBRASKA - JANUARY 30 TO FEBRUARY 5

## FEBRUARY

NASB BOARD PRESIDENT RETREAT - FEBRUARY 6-7 - NORFOLK

NEEDS – RESOURCES WORKSHOPS - FEBRUARY 3 - SEWARD

NEEDS – RESOURCES WORKSHOPS - FEBRUARY 9 - AUBURN

NEEDS – RESOURCES WORKSHOPS - FEBRUARY 15 - BLAIR

## MARCH

BUDGET & FINANCE WORKSHOP - MARCH 1 - YORK

BUDGET & FINANCE WORKSHOP - MARCH 23 - TBD

NAEP STATE CONVENTION - MARCH 29-30 - GRAND ISLAND

## OTHER

NASB GOLF OUTING / SCHOOL LEADERS & LAW CONFERENCE - JUNE 22-23 - KEARNEY

AREA MEMBERSHIP MEETINGS - AUGUST & SEPTEMBER

STATE EDUCATION CONFERENCE - NOVEMBER 16-18 - CHI HEALTH CENTER OMAHA

# WHO IS YOUR WHY? - THE ANNUAL PASSING OF THE GAVEL



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At the annual NASB Delegate Assembly, outgoing President, Stacie Higgins of Nebraska City concluded her two years as President, and passed the ceremonial gavel to Brad Wilkins of Ainsworth. Wilkins has served on the Ainsworth Board of Education for 9 years, and been a member of the NASB Board of Directors since 2015.

Brad, joined by his wife Wendy, son Sam, and daughter Libby, as well as members from the Ainsworth Board, addressed the Assembly audience when accepting the gavel.



“The last 18 months have tested our metal. We were asked to make decisions that effected not just our school districts, but our communities as well. You were asked to step to the front line and lead. School leaders have always been community leaders and never has that been more evident than during the last 18 months. You were called to stand up and stand firm, often amid a deeply divided community.”



*“Today I want to challenge you to remember who is your why.”*

“For me the who was Katie, Jake, Sam, and Libby. I believe that many of you may have begun your school board service for the same reason. Parent involvement and local control are bedrock to the public schools in our communities.”

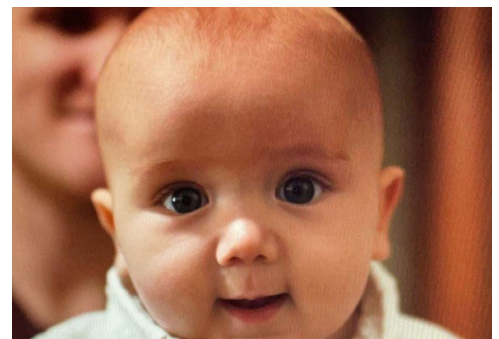


“Like many of you, I quickly learned that my who was much larger. My who became Victor and his family as they struggled to learn the English language and acquire the knowledge necessary to participate in the American dream. My who became Ty and his little sister growing up facing economic challenges in a single parent home. My who became the diverse student body from my community.”

“The time that we spend making difficult budget choices around curriculum, technology, and student achievement affect our who. The policies that we enact to assure that our schools are safe and that every student has an equal opportunity to succeed affects our who. Hiring passionate and committed administrators and teachers affect our who.”



“This past summer we added my greatest who. Our grandson Matson. Matson won’t be attending school for a while, but here’s the deal. His family lives in Traer, Iowa. I am trusting that there is a school board member in that district that will adopt Matson as their who. Someone who will stand on the front line and stand firm to see that Matson gets the best possible public education, an education which will enable him to achieve his greatest dreams. To elucidate to their fellow board members the importance of having a who.”



In addition to Wilkins taking over as President, Sandy Noffsinger of Dundy County Stratton was elected to serve as NASB’s Vice President, beginning her four-year run as an Officer. Steve Blocher of West Point, who served as NASB’s President in 2019 was honored for his service to the NASB Board of Directors as both a Region Director, and an Officer for the last five years. Kim Burry of Bayard will begin her third year as an Officer, moving from Vice President, to President-Elect, and will serve as President in 2023.

# NASB ALCAP RECOGNIZES ITS ANNUAL AWARD WINNERS

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## ALCAP

178 NEBRASKA SCHOOLS AND ESUs

OVER \$1 BILLION IN PAYROLL INSURED

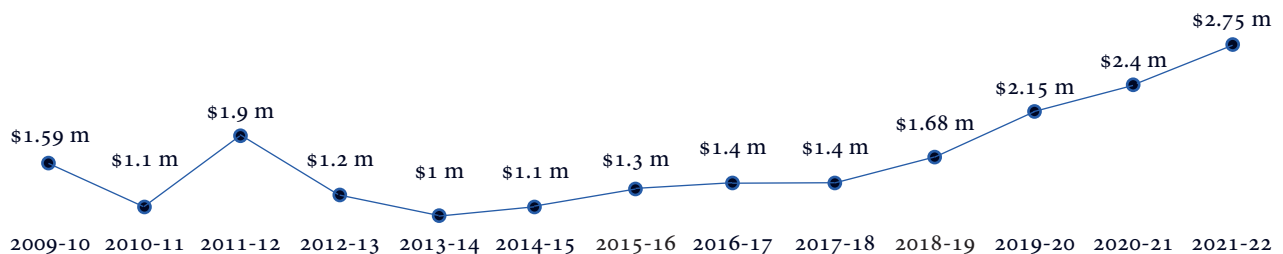
\$7 BILLION IN PROPERTY VALUES INSURED

28,000 EMPLOYEES COVERED

3,000 VEHICLES ON SCHEDULE

1,100 CLAIMS HANDLED ANNUALLY

OVER \$25 MILLION GIVEN BACK IN DIVIDENDS SINCE 1990



MANY THANKS TO ALL ALCAP MEMBERS FOR THEIR TRUST, LOYALTY & DEDICATION

### 2020-2021 RECOGNITION PROGRAM AWARD WINNERS

LOSS RATIO AWARD WINNER  
YUTAN PUBLIC SCHOOLS

ALCAP WOULD LIKE TO CONGRATULATE THESE MEMBERS ON EARNING THIS YEAR'S SAFETY AWARDS.

EXPERIENCE MODIFIER AWARD WINNER  
BENNINGTON PUBLIC SCHOOLS

A STRONG SAFETY PROGRAM BEGINS WITH A SUPPORTIVE LEADERSHIP TEAM AND IS ACTED OUT BY EVERY STAFF MEMBER, EVERY DAY.

SAFESCHOOLS AWARD WINNER  
PLATTSMOUTH COMMUNITY SCHOOLS

KEEP UP THE GOOD WORK!

# THE STATE EDUCATION CONFERENCE: IN PICTURES NASB Nebraska Association of SCHOOL BOARDS

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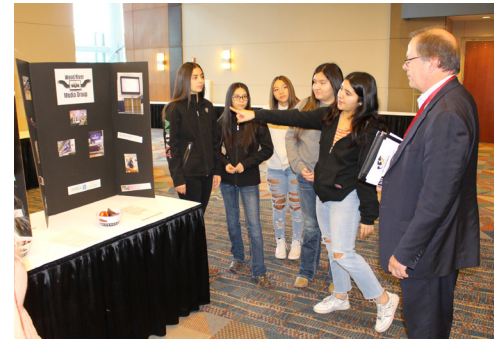
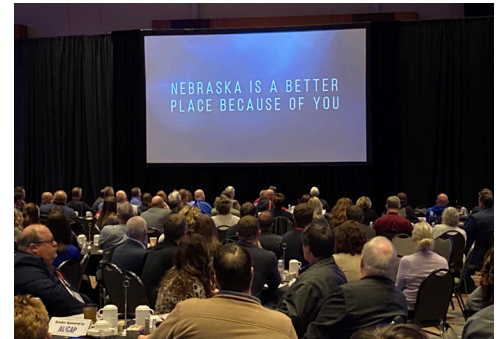
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*Thank you to everyone who took the time to attend, present, serve, exhibit, and network.*

*It was great to all be together once again.*

*Mark your calendars now for the 2022 State Education Conference, November 16-18, 2022,  
back at the CHI Health Center - downtown Omaha!*



## SCHOOL BOARD ELECTIONS 2022

In Nebraska, school board election procedures vary depending on school district classification. Under Nebraska Revised Statute §79-102, Nebraska's public schools are classified as follows:

**Class III** - any district embracing territory having a population of less than 150,000 that maintains both elementary and high school grades under the direction of a single school board. [§79-102(1)]

**Class IV** - any district embracing territory having a population of 100,000 or more with a city of the primary class within the territory of the district that maintains both elementary and high school grades under the direction of a single school board. [§79-102(2)]

**Class V** - any district whose employees participate in a retirement system established pursuant to the Class V School Employees Retirement Act and which embraces territory having a city of the metropolitan class within the territory of the district that maintains both elementary grades and high school grades under the direction of a single school board and any school district with territory in a city of the metropolitan class created pursuant to the Learning Community Reorganization Act and designated as a Class V school district in the reorganization plan. [§79-102(3)]

**What Do I Need to Know?** Contact your local school district or ESU office to inquire about the availability of all forms necessary to file for office. The following lists the election process based on your district's classification.

**Class III Districts:** (Except Westside Community Schools)

- 5 to 9 members on a board [§79-549 or §79-550]
- The school board must notify the Secretary of State, county clerk, or election commissioner of offices to be filled, term, vacancies, votes to cast, and filing deadlines for each office by Jan 5. [§32-404 and §32-601]
- SBMs are nominated at the Statewide Primary Election (May 10) and elected at the Statewide General Election (Nov 8)
- Incumbents must file for office by Feb 15. [§32-606]
- Non-Incumbents must file for office by Mar 1. [§32-606]

**Class IV Districts:**

- SBMs nominated and elected by city council district and at the same time as city council members are elected [§32-544]
- SBMs serve 4-year terms [§32-544]

- The school board must notify the Secretary of State, county clerk, or election commissioner of offices to be filled, term, vacancies, votes to cast, and filing deadlines for each office by Jan 5. [§32-404 and §32-601]
- SBMs are nominated at the Statewide Primary Election (May 10) and elected at the Statewide General Election (Nov 8)
- Incumbents must file for office by Feb 15. [§32-606]
- Non-Incumbents must file for office by Mar 1. [§32-606]

**Class V Districts:**

- One member elected from each of 9 districts [§32-552]
- SBMs serve 4-year terms [§32-551(2)]
- The school board must notify the Secretary of State, county clerk, or election commissioner of offices to be filled, term, vacancies, votes to cast, and filing deadlines for each office by Jan 5. [§32-404 and §32-601]
- SBMs are nominated at the Statewide Primary Election (May 10) and elected at the Statewide General Election (Nov 8)
- Incumbents must file for office by Feb 15. (§32-606)
- Non-Incumbents must file for office by Mar 1. (§32-606)

**Educational Service Units:**

- The number of board members and the district each member represents vary for ESUs and are dependent on factors outlined in §79-1217.
- The ESU board must notify the Secretary of State, County Clerk, or Election Commissioner of offices to be filled, term, vacancies, votes to cast, and filing deadlines for each office by June 15. [§32-404 and §32-601]
- Election of members only at Statewide General Election (Nov 8)
- Incumbents must file for office by July 15. [§32-606]
- Non-Incumbents must file for office by Aug 1. [§32-606]

### **For Additional Election Information**

Please see the Nebraska Secretary of State website for:

Filing dates and deadlines:

[www.sos.ne.gov/elec/genvoterinfo.html](http://www.sos.ne.gov/elec/genvoterinfo.html)

Candidate information:

<http://www.sos.ne.gov/elec/candidateinfo.html>

Local county clerk's office/ election commissioner:

<http://www.sos.ne.gov/elec/clerks.html>

# AT THE BOARD TABLE

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## BOARD CALENDAR AGENDA ITEMS FOR YOUR JANUARY MEETINGS

### IMPORTANT ELECTION DATES

January 5, 2022 - First day an individual may file for office to have their name placed on the ballot as a candidate at the 2022 election.

January 30, 2022 - Last day for political subdivisions [the school board] to notify the Secretary of State, county clerks or election commissioners of offices to be filled, terms, vacancies, votes to cast, and filing deadlines for each office.

February 15, 2022 - Last day for incumbents (any current office holder) to file for office on the primary ballot.

March 1, 2022 - Last day for non-incumbents (new filers) to file for office on primary election.

May 10, 2022 - Statewide Primary Election

June 15, 2022 - ESUs holding elections in conjunction with the statewide general election must notify the Secretary of State, county clerks or election commissioners of offices to be filled, terms, vacancies, votes to cast, and filing deadlines for each office.

July 15, 2022 - Last day for incumbents (any current office holder) not on the Primary Ballot to file. Applies to educational service unit board members.

Date TBD - NASB Candidate Engagement  
The Board Leadership staff will present this free engagement that provides an overview of the roles and responsibilities of board members.  
Watch for more information!

August 1, 2022 - Last day for non-incumbents (new filers) to file for office. Applies to educational service unit board members.

November 8, 2022 - Statewide General Election



View the full, detailed calendar at: <http://members.nasbonline.org/index.php/resources>

### MISSION, VISION, & GOALS

Annual Leadership Team Planning Meeting (Set Date); Strategic Plan Update; District Goals Update. Annually review the District Mission, Vision, and Belief or Value Statements

### POLICY GOVERNANCE

Adopt board committee assignments per board policy. Review Board Code of Conduct Policy. Resolution to re-adopt all existing policies.

Appoint (superintendent or other qualified district employee) as Non-discrimination Compliance Coordinator to meet federal Equal Employment Opportunity requirements.

Appoint the district's Title IX Coordinator.

### ACCOUNTABILITY & STUDENT ACHIEVEMENT

District Report Card. District Assurance Statement Corrections on or before February 1, cross reference October.

### ADVOCACY

Review 2022 Legislative Calendar; Review the NASB Advocacy Handbook; Legislative representative and contact information; Appoint a Legislative Committee to monitor and support district response and action.

### DISTRICT/ESU RESOURCES [BUDGET]

Budget - Review Quarterly Financial Reports. Collective Bargaining on or before February 8. Board Finance Committee Report.

### REPORTS

Negotiations Committee; Superintendent; Administrators;

### BOARD OPERATIONS

Reorganization Meeting: Election of Officers. Sign and file NADC [Conflict of Interest form] with School District Board Secretary

Adopt Annual Board Calendar and Board Meeting Schedule for 2022.

### BOARD – SUPERINTENDENT RELATIONS

Approve superintendent contract. Transparency Act Guidelines: Current Superintendents or ESU Administrators, before approval of contract/amendment, board must publish a copy of the proposed contract/amendment three (3) days before approval along with estimate and description of all costs. 79-2402(1). New superintendents or ESU Administrators, the board must publish a copy of the contract two (2) days after the meeting at which the contract was approved, along with estimate and description of all costs. § 79-2402(2). Collaborate with Superintendent/ESU Administrator to develop new/updated goals to align to evaluation.



WISHING YOU A  
**HAPPY  
HOLIDAY  
SEASON**  
FROM ONE SOURCE!

*Let's work towards a merrier tomorrow.*

[onesourcebackground.com](http://onesourcebackground.com)

## NEEDS - RESOURCES WORKSHOPS: UNDERSTANDING HOW THE STATE FUNDS YOUR DISTRICT

FEBRUARY 3 - SEWARD

FEBRUARY 9 - AUBURN

FEBRUARY 15 - BLAIR

### PARTICIPANTS WILL LEARN

How "Needs" are calculated; How "Resources", both State and Local are calculated; A historical perspective of how school funding has changed; The Legislative "levers" that are manipulated to achieve school funding outcomes; Past and current legislative initiatives that could impact school funding.

Register now at [www.NASBonline.org](http://www.NASBonline.org)

# 2022 LEGISLATIVE ISSUES CONFERENCE



LEADERSHIP    INNOVATION    VISION    ENGAGEMENT    #liveNASB    #weLIVEhere

## BACK TO THE DRAWING BOARD

JANUARY 30-31, 2022 | CORNHUSKER MARRIOTT HOTEL LINCOLN

### LEGISLATIVE ISSUES CONFERENCE - SUNDAY, JANUARY 30

6:00 PM Reception, Dinner & Program - Senator Mike Flood  
**"Reflections on Education Policy and the Legislature After Two Terms Away"**  
 Former Speaker, 2007 to 2012. Elected to District 19 of the Nebraska Legislature: 2004; Re-elected 2008 & 2020

*Hospitality event to follow hosted by First National Capital Markets*



### LEGISLATIVE ISSUES CONFERENCE - MONDAY, JANUARY 31

8:00 AM Registration  
 8:30 AM Welcome & Introductions | Brad Wilkins, NASB President

Key Committee Chairs and a number of other Senators have been invited to share their respective views throughout the morning. Get a first hand look at all of the bills introduced that will have an impact on public education in Nebraska during this year's legislative session.

12:00 PM Lunch with the Senators  
 1:30 PM Adjournment

(SPEAKER LIST SUBJECT TO CHANGE)  
 REGISTRATION IS NOW OPEN AT [WWW.NASBONLINE.ORG](http://WWW.NASBONLINE.ORG)

## NASB BOARD PRESIDENT RETREATS

JANUARY 23-24 - KEARNEY  
 FEBRUARY 6-7 - NORFOLK

### SUGGESTED AUDIENCE:

Board Presidents, Aspiring Presidents, Superintendents and/or ESU Administrators

Register for the Retreat today at [www.NASBoline.org](http://WWW.NASBOLINE.ORG)

## ... SEARCH, STRENGTHS & AWARDS

### EDUCATION LEADERSHIP SEARCH SERVICE

Check out the Superintendent Searches NASB is facilitating at [nasb.myrevelus.com](http://nasb.myrevelus.com). Deadlines approaching for Morrill, Shickley and Gordon-Rushville. Contact Shari for questions about your application, questions on best practice for superintendent searches, or for a proposal to fill your superintendent vacancy [sbecker@nasbonline.org](mailto:sbecker@nasbonline.org)

### GALLUP STRENGTHSFINDER

Contact Shari for a code to complete your CliftonStrengths Assessment. "Your strengths do not determine if you are a good leader – they tell you how you can lead best." CS

### MEDIATION SERVICES

Shari recently became an ODR Approved Mediator. Contact NASB if you are in need of Mediation Services.

- Shari -

## ... POLICY

As of this summer, all districts were required to have a policy on Staff Conduct With Students (policy 402.15) or maintaining professional boundaries between staff and students. State statutes require that your district staff must report to designated administrators any suspected instances of "grooming" or other inappropriate conduct. It is important for the protection of your students and your district that this policy is in place.

Contact Jim to learn more!

## ... ADVOCACY & GOVERNMENT RELATIONS

The 107<sup>th</sup> Legislature, Second Session will convene January 5. Look for the annual *Advocacy Handbook* in the next few weeks which includes NASB's Legislative & Leadership Initiatives for 2022 and a guide for effective advocacy.

Register now for the annual Legislative Issues Conference, in Lincoln at the Cornhusker Marriott, January 30-31. Check out the agenda on Page 9.

Stay engaged with NASB's Bills page, and the Government Relations page at: <http://members.nasbonline.org/index.php/government-relations>

Call Colby & Matt with any questions!  
#liveNASB #weLIVEhere



**Paul Grieger**  
(800) 528-5145  
[pgrieger@dadco.com](mailto:pgrieger@dadco.com)



**Cody Wickham**  
(866) 809-5596  
[cwickham@dadco.com](mailto:cwickham@dadco.com)



**Andy Forney**  
(866) 809-5443  
[aforney@dadco.com](mailto:aforney@dadco.com)

## Building a Better Future with Nebraska's Public Finance Partner

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

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

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



**D | A | DAVIDSON**

450 Regency Parkway, Suite 400 | Omaha, NE 68114  
[dadavidson.com](http://dadavidson.com) | D.A. Davidson & Co. member FINRA and SIPC

## ... MEMBER ENGAGEMENT

In addition to seeing everyone at State Conference in November, we have been busy hitting the road for Needs-Resources Workshops and have also visited Arnold, Stapleton, Arthur County, Hyannis, Broken Bow, Silver Lake and Franklin.

We continue to add locations for the Needs-Resources Workshops to provide better training for board members about how the State funds their school district. See Page 8 for dates and registration.

Sharon

## ... DATA ANALYTICS

Legislators will be addressing property tax reform again this year. As you talk to your representatives, it's useful to know how your district's levy, per student costs, and state aid per student compares to others in your area or other districts of a similar size. Our Data Analytics program can deliver that information in an easy-to-read format for your board and administrators.

*Contact Jim to learn more!*

## ... TECHNOLOGY

WELCOME NEW SPARQ SUBSCRIBERS  
Kearney Public Schools  
Pleasanton Public Schools

Reminder to enter your new 2022-23 Negotiated Contract into the Contract Settlement Form.

Great seeing so many of you at both the Sparq Tailgate Party in October, and the Open House in November!

Darion - [dmiller@NASBonline.org](mailto:dmiller@NASBonline.org)  
Nicole - [nkobus@NASBonline.org](mailto:nkobus@NASBonline.org)  
[www.sparqdata.com](http://www.sparqdata.com)

## ... ENERGY PURCHASING

Natural gas prices this winter have been extremely volatile and have often been in the rare situation of setting this year's prices higher than either of the next two years. CJUMP and NJUMP have hedged large quantities of gas to greatly lower the likelihood of needing to buy gas on the spot markets, another reason so many districts have been in these Interlocals since 2006.

*Contact Jim to learn more!*

## ... ALICAP & INSURANCE

ALICAP's Monthly Safety Topic is Winter Driving. We encourage schools to assign a Winter Driving Safety training course to all school staff during the month of December.

Congrats to the 2020-21 Recognition Program Award Winners

Loss Ratio Award Winner  
Yutan Public Schools

Experience Modifier Award Winner  
Bennington Public Schools

SafeSchools Award Winner  
Plattsmouth Community Schools

*Thanks, Megan!*

## ... BOARD LEADERSHIP

Check out "At the Board Table" on pages 6 & 7.

*Marcia, Tori, Kari & Katie*

## DON'T EVER STOP

Looking back on the past year and a half, our lives are a lot different now than they were in 2019. Through it all, Nebraska's 1,700 locally elected, volunteer school board members never stopped.

Watch: "Don't Ever Stop"

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

Board Notes is published on a monthly basis as a member service. Advertising is available in every issue. To advertise or become an Affiliate, please contact Matt Belka for further information. Articles or advertising contained herein do not necessarily represent the views or policies of NASB.

Nebraska Association of School Boards | 1311 Stockwell Street - Lincoln, NE 68502 | Matt Belka, Editor | John Spatz, Publisher

# WARMEST WISHES FOR A MERRY CHRISTMAS AND A HAPPY NEW YEAR

LEADERSHIP

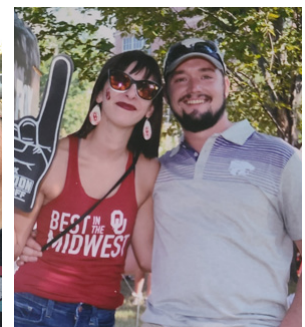
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# YOUR NASB BOARD OF DIRECTORS & STAFF



## YOUR NASB LEADERSHIP TEAM



Brad Wilkins  
President  
Ainsworth



Kim Burry  
President-Elect  
Bayard



Sandy Noffsinger  
Vice President  
Dundy County Stratton



Stacie Higgins  
Past President  
Nebraska City

## YOUR REGION DIRECTORS



Region 1  
Neal Kanel  
HTRS



Region 2  
Sarah Centineo  
Bellevue



Regions 3, 6 & 7  
Shavonna Holman  
Omaha



Regions 3, 6 & 7  
Tracy Casady  
Omaha



Regions 3, 6 & 7  
Nancy Kratky  
Omaha



Regions 4 & 5  
Bob Rauner  
Lincoln



Regions 4 & 5  
Annie Mumgaard  
Lincoln



Region 8  
Robin Richards  
Ralston



Region 9  
Alan Moore  
ESU 3



Region 10  
Ed Swotek  
Malcolm



Region 11  
Jim Vlach  
Lyons-Decatur Northeast



Region 12  
Lisa Wagner  
Central City



Region 13  
Marilyn Bohn  
ESU 10



Region 14  
Vacant



Region 15  
Joel Carlson  
Cozad



Region 16  
Stephanie Summers  
David City



Region 17  
Michelle Reikofski  
Osmond



Region 18  
Doug Keener  
Mitchell



Region 19  
Stacy Jolley  
Millard

## YOUR NASB STAFF

Makenzie Barry  
ALICAP Data &  
Financial Specialist



Shari Becker  
Director of Education  
Leadership Search Service



Matt Belka  
Director of Marketing,  
Communications & Advocacy



John Spatz  
Executive Director



Megan Boldt  
Associate Executive Director/  
Director of ALICAP



Craig Caples  
Director of Technology



Colby Coash  
Associate Executive Director/  
Dir. of Government Relations



Katie Coble  
Board Leadership Associate



Sharon Endorf  
Director of  
Member Engagement



Marcia Herring  
Director of Board Leadership



Sallie Horkey  
Chief Operating Officer



Rachel Horstman  
Business Manager



Jim Luebke  
Director of Policy Services



Tori Pierce  
Board Leadership Associate



Lisa Steinkuhler  
Executive Admin. Assistant



Kari Stephens  
Board Leadership Associate



Lindsey Wooton  
Administrative Specialist



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### ARCHITECTS



#### BCDM

Pat Carson - 402-384-6422  
pcarson@bcdm.net - bcdm.net  
\* GOLD LEVEL AFFILIATE

#### BVH Architecture

Cleve Reeves - 402-475-4551  
creeves@bvh.com - bvh.com  
\* GOLD LEVEL AFFILIATE

#### Clark & Enersen

Steve Miller - 402-477-9291  
steve.miller@clarkenersen.com - clarkenersen.com  
\* GOLD LEVEL AFFILIATE

#### CMBA Architects

Brad Kissler - kissler.b@cmbaarchitects.com  
Jim Brisnehan - brisnehan.j@cmbaarchitects.com  
Troy Keilig - keilig.t@cmbaarchitects.com  
308-384-4444 - cmbaarchitects.com  
(Architecture, Master Planning, Interiors, Bond Promotion/Community Engagement)  
\* GOLD LEVEL AFFILIATE

#### Carlson West Povondra Architects

Jamie Eckmann - 402-551-1500  
jeckmann@cwparchitects.com - cwparchitects.com  
(Architecture, planning, feasibility studies)  
\* GOLD LEVEL AFFILIATE

#### DLR Group

Vanessa Schutte - 402-393-4100  
vschutte@dlrgroup.com - dlrgroup.com  
(Architecture, engineering, Ed. facility planning)

### AWARDS

#### Awards Unlimited

Tim Moravec - 402-474-0815  
tmoravec@awardsunlimited.com - awardsunlimited.com  
(Trophies, awards, plaques, etc.)

### BUILDING CONTROLS/SERVICES

#### Control Management Inc.

Nathan Haug - 402-571-9454  
nathan@cmiomaha.com - cmiomaha.com  
(Building Automation, Security and Energy Optimization for New and Existing Systems)

#### Johnson Controls

Dave Schwerdtfeger - 402-350-6062  
Dave.w.Schwerdtfeger@JCI.com  
Shane Breitfelder - 402-450-9677  
Shane.Breitfelder@JCI.com - jci.com  
(HVAC, Building Automation, Service Agreements, Security and Fire, among others)

### CONSULTING

#### Akagi Consulting LLC

Mark Akagi  
markakagi3@gmail.com  
Construction Consulting

BOARD NOTES IS PUBLISHED ON A MONTHLY BASIS AS A MEMBER SERVICE. ADVERTISING IS AVAILABLE IN EVERY ISSUE. TO ADVERTISE OR BECOME AN AFFILIATE, PLEASE CONTACT MATT BELKA FOR FURTHER INFORMATION. ARTICLES OR ADVERTISING CONTAINED HEREIN DO NOT NECESSARILY REPRESENT THE VIEWS OR POLICIES OF NASB.

### CONSTRUCTION SERVICES



#### Ayars & Ayars, Inc.

Darl Naumann - 402-435-8600 - 402-570-9214  
dnaumann@ayarsayars.com - ayarsayars.com  
(Design-build leader building beneficial relationships, processes, and projects)  
\* GOLD LEVEL AFFILIATE

#### BD Construction

Marsha Wilkerson - 308-234-1836  
mwilkerson@bdconstruction.com - BDconstruction.com  
(Construction Management, Facility Planning, Site Selection, Pre-bond Community Education, Stakeholder Engagement)  
\* GOLD LEVEL AFFILIATE

#### Boyd Jones Construction

Emily Bannick - 402-550-1808  
ebannick@boydjones.biz - boydjones.biz  
(Construction Management, Pre-Bond, Pre-Construction, Facility Evaluation, Early Stage Planning)  
\* GOLD LEVEL AFFILIATE

#### Kingery Construction Co

Rod Berens - 402-465-4400  
rodb@kccobuilders.com - kccobuilders.com  
(Design-Bid-Build, Design-Build, Construction Management, General Contractor, Pre-Bond/Pre-Construction Assistance)  
\* GOLD LEVEL AFFILIATE

#### MCL Construction

Heather Fredrick - 402-339-2221  
haf@mclconstruction.com - mclconstruction.com  
(Navigating the entire construction process)  
\* GOLD LEVEL AFFILIATE

#### Nemaha Sports Construction Inc

Don Traska - 402-434-5488  
don.traska@nemaha.net - www.nemaha.net  
(Athletic Fields, Parks & Recreation, Hardscapes)  
\* GOLD LEVEL AFFILIATE

#### Sampson Construction

Joseph Young - 402-434-5450  
joseph.young@sampson-construction.com  
www.sampson-construction.com  
(Design-Build, Design-Bid-Build, Construction Manager, Small Projects)  
\* GOLD LEVEL AFFILIATE

#### Tetrad Property Group

Cassie Paben - 402-580-2355  
cpaben@tetradpropertygroup.com - tetradpropertygroup.com  
(Owner's Representative, Facility Planning, Site Selection, Pre-Bond Community Education, Stakeholder Engagement, Facility Management)  
\* GOLD LEVEL AFFILIATE

#### W. A. Klinger

Matt Thompson - 712-233-3233  
mthompson@waklinger.com - waklinger.com  
(Pre-Construction, Construction Management, Design-Build, and General Contracting)  
\* GOLD LEVEL AFFILIATE

### ENERGY SERVICES



#### Ameresco, Inc.

David Goebel - 308-392-3283 - 402-370-8822  
dgoebel@ameresco.com - www.ameresco.com  
(Capital Improvements, Energy Efficiency & Renewable Energy Solutions for Buildings)  
\* GOLD LEVEL AFFILIATE

#### Facility Advocates

Dave Raymond - 402-206-8777  
draymond@facilityadvocates.com - facilityadvocates.com  
(Building Construction & Energy Services)  
\* GOLD LEVEL AFFILIATE

#### Navitas

Nick Rosenberry - 402-840-0370  
nrosenberry@navitas.us.com - navitas.us.com  
(Energy Savings, Building Construction, Energy Management, Guaranteed Results)  
\* GOLD LEVEL AFFILIATE

#### Optimized Systems

Mike Taylor - 402-981-1005  
mike.taylor@optimized-systems.com  
Optimized-Systems.com  
(Energy Optimization, Management & Studies, Metering, Mechanical System Assessments)  
\* GOLD LEVEL AFFILIATE

#### Schneider Electric

Tom Bachkora - 402-302-2721  
tom.bachkora@se.com - Se.com/us/enable  
(Committed to helping schools reach big ambitions through an energy savings project)  
\* GOLD LEVEL AFFILIATE

#### TRANE

Andy Vinckier - 402-596-8000  
avinckier@trane.com - trane.com/omaha  
(Building Construction & Energy Services)  
\* GOLD LEVEL AFFILIATE

### FINANCIAL SERVICES



#### Ameritas Investment Company

Michael Shoemaker - 402-467-6986  
michael.shoemaker@ameritas.com (Public Finance)  
\* GOLD LEVEL AFFILIATE

#### D.A. Davidson & Co.

Paul Grieger - 402-392-7986 - pgrieger@dadco.com  
Cody Wickham - 402-392-7989 - cwickham@dadco.com  
Andy Forney - 402-392-7988 - aforney@dadco.com  
dadavidson.com  
(Bonds/Election Services, Lease Purchase)  
\* GOLD LEVEL AFFILIATE

#### First National Capital Markets

Tobin Buchanan - 308-352-8328 - tbuchanan@fnni.com  
Carl Dietz - 308-289-3920 - carldietz@fnni.com  
Matt Fisher - 308-380-3831 - mfisher@fnni.com  
fncapitalmarkets.com  
(Public Finance, Election Guidance)  
\* GOLD LEVEL AFFILIATE

# YOUR 2021 NASB AFFILIATES



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## FINANCIAL SERVICES

First Nebraska Credit Union  
Michele Byrnes - 402-492-9100  
marketing@firstnebraska.org - firstnebraska.org  
(Taking care of your financial needs!)

Nebraska Liquid Asset Fund - NLAf  
Barry Ballou - 402-705-0350  
balloub@pfm.com - NLAfpool.org  
(Liquid Asset Fund, financing programs)  
\* GOLD LEVEL AFFILIATE

Piper Sandler  
Jay Spearman - 402-599-0307  
jay.spearman@psc.com  
(Lease Purchase, Construction Notes, Voted Bonds,  
Refunding Bonds, QCPUF Bonds)  
\* GOLD LEVEL AFFILIATE

## FOOD SERVICE



Lunchtime Solutions  
Deni Winter - 605-235-0939 Ext 106  
deni@lunchtimesolutions.com  
lunchtimesolutions.com  
(Progressive Food Service Management)  
\* GOLD LEVEL AFFILIATE

Opa! Food Management of Nebraska  
Greg Frost - 816-210-9359  
gfrost@opaafod.com - opaafod.com  
(Contract Food Service Management)

## INSURANCE SERVICES



American Fidelity  
Ryan Wedel - 785-783-0375  
ryan.wedel@americanfidelity.com  
www.americanfidelity.com/nebraska  
(Solutions built for the education community)  
\* GOLD LEVEL AFFILIATE

Blue Cross Blue Shield of Nebraska  
Cortney Ray - 402-458-4823  
cortney.ray@nebraskablue.com - nebraskablue.com  
(Group health insurance)  
\* GOLD LEVEL AFFILIATE

National Insurance Services  
Steve Ott - 800-627-3660 - sott@nisbenefits.com  
www.nisbenefits.com  
(Group LTD, Life, Vision, Special Pay Plans, HRAs)

Public Risk Management  
Sheri Shonka - 402-884-3751 - 877-649-4612  
sheri.shonka@prme.com - alicap.org  
(ALICAP, Insurance services)  
\* GOLD LEVEL AFFILIATE

## LEGAL SERVICES

Mueller Robak, LLC  
William Mueller - 402-434-3399  
mueller@muellerrobak.com  
(Lobby firm)

## MENTORING

TeamMates Mentoring  
Hannah Miller - 319-610-8538 - hannah@teammates.org  
teammates.org - (Together we transform lives)  
\* Silver Level Affiliate

## PLAYGROUND/SCOREBOARDS/SURFACING



Creative Sites, LLC  
Julie Kutilek - 402-614-4606 - 800-266-1250  
julie@creativesitesllc.com  
(Playground equipment, Site furnishings)  
\* GOLD LEVEL AFFILIATE

Crouch Recreation  
Eric Crouch - 402-496-2669  
eric@crouchrec.com - crouchrec.com  
(Playgrounds, Shelters, Scoreboards, Safety Surfacing &  
Site Amenities Manufacturers Rep)  
\* GOLD LEVEL AFFILIATE

Fisher Tracks, Inc.  
Jordan Fisher - 800-432-3191 - 515-432-3191  
jfisher@fishertracks.com - fishertracks.com  
(Installation, Refurbishment & Design Build of  
All-Weather Running Tracks)

## PUBLIC RELATIONS SERVICES



Idea Bank Education  
Jack Sheard - 402-463-0588  
jack@ideabankmarketing.com  
IdeaBankEducation.com  
(Full-service agency in Central NE for communication &  
marketing strategy, creative services & web/mobile design  
& development)  
\* GOLD LEVEL AFFILIATE

## SAFETY & SECURITY SERVICES



One Source  
The Background Check Company  
Neal Josten - 402-933-9999 Ext 5600  
njosten@onesourcebackground.com  
onesourcebackground.com  
(Employment, Volunteer, Contractor Screening)  
\* GOLD LEVEL AFFILIATE

## TECHNOLOGY CONSULTING

PRISM advisors  
Jason Richards - 402-593-8911  
jprichards@prism-advisors.com  
prism-advisors.com  
(PEOPLE, PROCESS & SYSTEMS. IT strategic planning  
and project management)

## TECHNOLOGY/SOFTWARE



Filament Essential Services  
Dan Kunzman - 402-479-6663  
dank@fes.org - www.filamentservices.org  
(SOCS websites+apps, Marketing/Branding/Video, Data,  
A new division of FES)  
\* GOLD LEVEL AFFILIATE

Sparq Data Solutions  
Craig Caples - 402-423-4951  
ccaples@sparqdata.com - sparqdata.com  
(Paperless Board Meetings, Staff Negotiations,  
Public Document Management, Document  
Imaging & Scanning)  
\* GOLD LEVEL AFFILIATE

## THERAPY SERVICES

Central Nebraska Rehabilitation Services  
Mary Walsh-Sterup  
308-675-1853 ext. 3222  
mary@cnrehab.com - cnrehab.com  
(Providing PT, OT and Speech therapy  
in the school system)

## TRANSPORTATION



Master's Transportation  
Mariya Goodbrake - 800-783-3613  
mgoodbrake@mastertransportation.com  
www.mastertransportation.com  
(Your trusted source for safe, reliable, and innovative  
group transportation solutions.)  
\* GOLD LEVEL AFFILIATE

LOOK FOR 2022 AFFILIATE INFORMATION  
COMING SHORTLY!





1311 STOCKWELL STREET  
LINCOLN, NE 68502  
WWW.NASBONLINE.ORG

RETURN SERVICE REQUESTED



# NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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### IN THIS EDITION

- AFTER A YEAR AWAY, WE JUST HIT PLAY
- WHO IS YOUR WHY? - THE ANNUAL PASSING OF THE GAVEL
- ALICAP RECOGNIZES ITS ANNUAL AWARD WINNERS
- THE STATE EDUCATION CONFERENCE: IN PICTURES
- AT THE BOARD TABLE - SCHOOL BOARD ELECTIONS 2022
- NEEDS - RESOURCES WORKSHOPS
- 2022 LEGISLATIVE ISSUES CONFERENCE
- NASB BOARD PRESIDENT RETREATS
- WARMEST WISHES FOR A MERRY CHRISTMAS AND A HAPPY NEW YEAR
- YOUR NASB BOARD OF DIRECTORS & STAFF
- YOUR 2021 NASB AFFILIATES
- ... AND MUCH MORE!

### AS WELL AS "THIS MONTH IN ..."

- ... ADVOCACY & GOVERNMENT RELATIONS
- ... ALICAP & INSURANCE
- ... BOARD LEADERSHIP
- ... DATA ANALYTICS
- ... ENERGY PURCHASING
- ... MEMBER ENGAGEMENT
- ... POLICY
- ... SEARCH, STRENGTHS & AWARDS
- ... TECHNOLOGY

# Tech Update December 2021

Technology Update for Teachers and Staff

<https://www.smores.com/dpk92-tech-tuesday>

Chromebook reminders for Students

<https://www.smores.com/4zcg3>

Computer Science Education Week/JH/HS Hour of Code

[Monday](#)

[Tuesday](#)

[Wednesday](#)

[Thursday](#)

[Friday](#)

## [Hour of Code Week/Computer Science Week -](#)

December 6-12 was Hour of Code Week/Computer Science Week. This is a national program that was started by Code.org to help promote the importance of programming, and to expose students to the possibilities of what coding can do for them. Students in grades 6-12 participated in events throughout the week.

## Chromebook Orders

Chromebooks have been ordered for the 2022-2023 school year. Due to backorders we are not sure when they will be available.

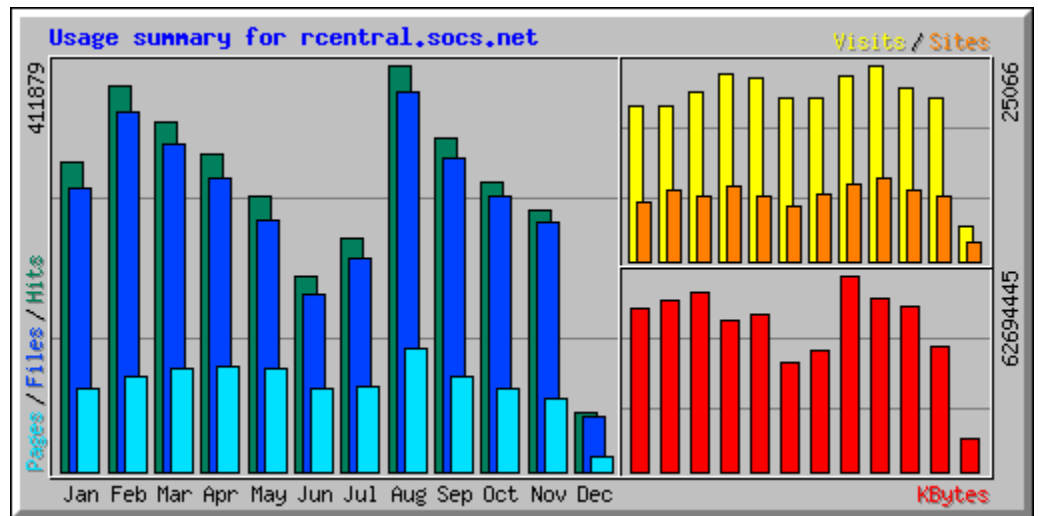
## Staff Computer Orders

Staff laptop computers have been ordered for the 2022-2023 school year. Due to backorders we are not sure when they will be available.

## Website Activity Traffic Report- [November 2021](#)

### Website Updates-

- Added December Lunch Menu
- Added November newsletter
- Worked on Staff Directory - In Progress
  - Added new staff members
  - Deleted staff members who have left the district
- Edit the old "Staff" page under each school and transition to the [Staff Directory](#)
- Played around and sent out app push notifications
- I have been working on a Raymond Central Website How to Guide
- Posted about Sloppy Joe Feed
- Posted about Toy Drive
- Posted School Board Video



## Raymond Central Public Schools Special Education Director Job Description

It is the policy of Raymond Central Public Schools to not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status in its educational programs, admission policies, employment policies or other administered programs. Persons requiring accommodations to apply and/or be considered for positions are asked to make their request to the Superintendent.

**\* This Job Description is in addition to and supplements  
the Master Special Education Job Description\***

**A. Job Title:** Special Education Director

**B. Department:** Special Education

**C. Education Level and Certification:** Masters degree required, in additional to all other required or assigned certification and training; Must possess a Nebraska Administrative and Supervisory Certificate at all times during employment with such endorsements as required by NDE Rules 10 and 51.

**D. Reports To:** Superintendent

**E. Required Job Tasks**

The Special Education Director is the chief administrator of the District's special education program and serves in both a leadership and management role. The special education program includes services to students with disabilities under NDE Rule 51, Section 504 or other applicable law. The Special Education Director may delegate performance of management duties. Such delegation does not relieve the Special Education Director from ultimate responsibility or accountability.

1. Educational Leadership

- a. Serve as the educational leader of the District's special education program and as a positive contributing member of the administrative team.
- b. Administer, as chief administrator, the development and maintenance of a special education program designed to meet the needs of students eligible for special education services and to carry out the policies of the Board of Education.
- c. Serve as the District's point of contact and liaison between the Educational Services Unit 2's special education support services.
- d. Provide a leadership structure to ensure rules and instructions to special education program employees and students are in compliance with Board policy.
- e. Set or recommend educational standards and goals, including the minimum goal of maintaining accreditation, and recommend and implement policies and procedures to carry them out.
- f. Evaluate curricula, teaching methods, and programs to determine their effectiveness, efficiency and utilization and to ensure that the special education program complies with federal and state laws and regulations and Board policy or directives, and implement changes as appropriate.
- g. Determine the scope of special education program offerings and the staffing and facility required to provide the educational program.

- h. Observe teaching methods and examine instructional materials in order to evaluate and standardize curricula and teaching techniques, and to determine areas where improvement is needed.
  - i. Plan and develop instructional methods and content for special education programs.
  - j. Review and approve new programs, or recommend modifications to existing programs, submitting program proposals to the Superintendent for Board approval as necessary.
  - k. Collect and analyze survey data, regulatory information, and data on demographic trends to forecast enrollment patterns and curriculum change needs.
  - l. Organize and direct committees of specialists, volunteers, and staff to provide technical and advisory assistance for programs.
  - m. Develop IEPs and 504 Plans, assist special education employees in the development of IEPs and 504 Plans for which they are responsible, participate in MDT, IEP and 504 team meetings, and ensure that services and accommodations are provided to students in accordance with the IEPs and 504 Plans. Provide special education instruction and related services to students as needed.
  - n. Ensure completion of student assessments in accordance with Board policy and state and federal laws and regulations. Initiate program changes in light of such assessments.
  - o. Ensure that the mission and goals of the school district are adequately reflected in the special education program and operations.
  - p. Ensure implementation of all board-approved curriculum and inclusion of state-mandated programs and curriculum content standards in the special education program.
  - q. Prepare and submit to the Superintendent and administrative team recommendations relative to all special education program matters requiring Board action, placing before the Superintendent and administrative team such necessary and helpful facts, information, and reports as are needed to ensure the making of informed decisions.
2. Personnel Administration
- a. Establish parameters for recruiting and interviewing prospective employees within the special education program. Recruit and recommend for hiring the best qualified and most competent persons for positions within the limits of the budget.
  - b. Assign or transfer employees to their positions as deemed in the best interests of the school district and report such action to the Superintendent's office for information and record.
  - c. Direct, supervise and evaluate any subordinate administrative staff.
  - d. Direct and coordinate activities of teachers, administrators, and support staff within the special education program.
  - e. Recommend and implement the school district's special education program staff training.
  - f. Conduct observations and evaluations of special education program staff, in accordance with the Board evaluation policy and legal requirements, and assure that observations and evaluations are completed by others who are delegated such duties. Implement improvement or corrective action plans when needed.
  - g. Hold meetings of teachers and other employees for the discussion of matters concerning the improvement and welfare of the special education program.
  - h. Develop and maintain a positive and professional working relationship with the staff.

## **F. Required Knowledge**

The Special Education Director is to possess and effectively utilize knowledge in the following areas:

- 1. Administration and Management—Knowledge of business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources.

**G. FLSA Status:** Exempt.

1. Professional exemption: The employee has a primary duty of performing work requiring knowledge of an advanced type in a field of science or learning customarily acquired by a prolonged course of specialized intellectual instruction and study or has a primary duty of teaching, tutoring, instructing, or lecturing in the activity of imparting knowledge and is employed and engaged in this activity as a teacher.
2. Executive exemption: The primary duty of the employee is the management of a department or subdivision. The employee customarily and regularly directs the work of two or more other employees and has authority to hire or fire other employees or the employee's recommendations as to hiring, firing, promotion, or other change of status of other employees are given particular weight.
3. Administrative exemption: The employee has the primary duty of performing office or non-manual work directly related to the management of general business operations of the school district. The employee customarily and regularly exercises discretion and independent judgment or has a primary duty of performing administrative functions directly related to academic instruction or training in the school district or a department or subdivision.

**H. Essential Functions:** The essential functions of the Special Education Director position include: (1) regular, dependable in-person attendance on the job; (2) the ability to perform the identified tasks and to possess and utilize the identified knowledge, skills, and abilities and to perform the identified work activities; and, (3) the ability to perform the following identified physical requirements:

Physical Requirements - Special Education Director	Non-Essential		Essential		
	NE	NE	E	E	E
<b>Stamina</b>					
1. Sitting				X	
2. Walking				X	
3. Standing				X	
4. Sprinting/Running	X				
<b>Flexibility</b>					
5. Bending or twisting at the neck more than the average person			X		
6. Bending or twisting at the trunk more than the average person			X		
7. Squatting/Stooping/Kneeling			X		
8. Reaching above the head			X		
9. Reaching forward			X		
10. Repeating the same hand, arm or finger motion many times (For example: typing, data entry, etc.)			X		
<b>Activities</b>					
11. Climbing (on ladders, into large trucks/vehicles, etc.)		X			
12. Hand/grip strength		X			
13. Driving on the job			X		
14. Typing non-stop				X	
<b>Use of Arms and Hands</b>					
15. Manual dexterity (screwing a lid on a jar)			X		
16. Finger dexterity (typing)			X		
<b>Lifting Requirements</b>					
17. Lifting up to 10 pounds (Mark all that apply)					
Floor to waist		X			
Waist to shoulder		X			
Shoulder to overhead		X			
18. Lifting 11 to 25 pounds (Mark all that apply)					
Floor to waist		X			
Waist to shoulder		X			
Shoulder to overhead	X				
19. Lifting 26 to 50 pounds (Mark all that apply)					
Floor to waist		X			
Waist to shoulder		X			
Shoulder to overhead	X				
20. Lifting 51 to 75 pounds (Mark all that apply)					
Floor to waist	X				
Waist to shoulder	X				
Shoulder to overhead	X				
21. Lifting 76 plus pounds (Mark all that apply)					
Floor to waist	X				
Waist to shoulder	X				
Shoulder to overhead	X				
22. Can load/items weighing over 50 pounds that are lifted or carried be shared, or reduced into smaller loads?	X				
<b>Pushing/Pulling</b>					
23. 25 to 50 pounds		X			
24. 51 to 75 pounds		X			
25. 76 to 90 pounds	X				
26. Over 90 pounds	X				
<b>Carrying</b>					
27. 10 to 25 pounds		X			
28. 26 to 50 pounds		X			
29. 51 to 75 pounds	X				
30. 76 to 90 pounds	X				
31. Over 90 pounds	X				

## **Raymond Central Public Schools Student Services Director Job Description**

**It is the policy of Raymond Central Public Schools to not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status in its educational programs, admission policies, employment policies or other administered programs. Persons requiring accommodations to apply and/or be considered for positions are asked to make their request to the Superintendent.**

**\* This Job Description is in addition to and supplements  
the Master Administrator Job Description\***

**A. Job Title:** Student Services Director

**B. Department:** Administration

**C. Education Level and Certification:** Bachelors degree or higher required, in addition to all other required or assigned certification and training. Experience in student services is required.

**D. Reports To:** Superintendent or Superintendent's Designee

**E. Performance Responsibilities and Job Tasks**

The primary responsibility of the Student Services Director is to manage, oversee and direct the operations of the school district with respect to students, including evaluating school counselors, student discipline, student social emotional services, the gifted learning program the Multi-Tiered Systems of Support Framework, and serving as a resource to students and their families. The Student Services Director may delegate performance of management duties. Such delegation does not relieve the Student Services Director from ultimate responsibility or accountability.

1. Organize and implement programs that serve student needs.
2. Develop and monitor programs and initiatives to address student needs in the areas of social/emotional development, attendance, discipline, and student safety
3. Evaluate school counselors
4. Develop and maintain programs that work to strengthen the home/school connection
5. Work with community agencies to support positive behavioral choices for students and positive consequences
6. Support parent/guardian referrals to outside agencies for assistance
7. Plans and provides oversight of the gifted program, health services, registration and open enrollment for students PreK-12 for the purpose of ensuring programs are administered within the policies and procedures of the District.
8. Coordinate the District-wide anti-bullying and character education programs
9. Oversee and administer interventions through the district's MTSS process
10. Provides principals with current research-based models for the purpose of use in identification of exceptional education students and for intervention in their academic progress.
11. Coordinate with administrators and staff for the purpose of providing staff development to improve achievement of all students.
12. Develop and oversee the districtwide behavior model to ensure consistency from grade level to grade level and building sites.
13. Oversee the District's Title I program(s) and compliance therewith, if any.
14. Attend meetings involving services to students, as assigned.

15. Continually inform parents, students, staff and community members of services available to students in the District.
16. Build positive relationships with parents, students and staff so as to effectively educate others about and implement student services throughout the District.
17. Understand, enforce and manage student behavior and disciplinary issues that may arise.
18. Research, evaluate, and prepare recommendations on ways that the District could better serve students.
19. Complete all assigned tasks in a professional manner.

**F. FLSA Status:** Exempt.

1. Executive exemption: The primary duty of the employee is the management of a department or subdivision. The employee customarily and regularly directs the work of two or more other employees and has authority to hire or fire other employees or the employee's recommendations as to hiring, firing, promotion or other change of status of other employees are given particular weight.
2. Administrative exemption: The employee has the primary duty of performing office or non-manual work directly related to the development of instructional material, coordinating educational content, and incorporating current technology in specialized fields that provide guidelines to educators and instructors for developing curricula and conducting courses for the school district.

**G. Essential Functions:** The essential functions of the Student Services Director position include: (1) regular, dependable attendance on the job; (2) the ability to perform the identified tasks and to possess and utilize the identified knowledge, skills, and abilities and to perform the identified work activities; and (3) the ability to perform the following identified physical requirements:

Physical Requirements - Student Services Director	Non-Essential		Essential		
	NE	NE	E	E	E
<b>Stamina</b>					
1. Sitting				X	
2. Walking				X	
3. Standing			X		
4. Sprinting/Running	X				
<b>Flexibility</b>					
5. Bending or twisting at the neck more than the average person		X			
6. Bending or twisting at the trunk more than the average person		X			
7. Squatting/Stooping/Kneeling		X			
8. Reaching above the head		X			
9. Reaching forward		X			
10. Repeating the same hand, arm or finger motion many times (For example: typing, data entry, etc.)		X			
<b>Activities</b>					
11. Climbing (on ladders, into large trucks/vehicles, etc.)		X			
12. Hand/grip strength		X			
13. Driving on the job			X		
14. Typing non-stop		X			
<b>Use of Arms and Hands</b>					
15. Manual dexterity (screwing a lid on a jar)		X			
16. Finger dexterity (typing)		X			
<b>Lifting Requirements</b>					
17. Lifting up to 10 pounds (Mark all that apply)					
Floor to waist		X			
Waist to shoulder		X			
Shoulder to overhead		X			
18. Lifting 11 to 25 pounds (Mark all that apply)					
Floor to waist	X				
Waist to shoulder	X				
Shoulder to overhead	X				
19. Lifting 26 to 50 pounds (Mark all that apply)					
Floor to waist		X			
Waist to shoulder		X			
Shoulder to overhead	X				
20. Lifting 51 to 75 pounds (Mark all that apply)					
Floor to waist	X				
Waist to shoulder	X				
Shoulder to overhead	X				
21. Lifting 76 plus pounds (Mark all that apply)					
Floor to waist	X				
Waist to shoulder	X				
Shoulder to overhead	X				
22. Can load/items weighing over 50 pounds that are lifted or carried be shared, or reduced into smaller loads?	X				
<b>Pushing/Pulling</b>					
23. 25 to 50 pounds		X			
24. 51 to 75 pounds		X			
25. 76 to 90 pounds	X				
26. Over 90 pounds	X				
<b>Carrying</b>					
27. 10 to 25 pounds		X			
28. 26 to 50 pounds	X				
29. 51 to 75 pounds	X				
30. 76 to 90 pounds	X				
31. Over 90 pounds	X				

## **Raymond Central Public Schools Curriculum and Assessment Director Job Description**

It is the policy of Raymond Central Public Schools to not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status in its educational programs, admission policies, employment policies or other administered programs. Persons requiring accommodations to apply and/or be considered for positions are asked to make their request to the Superintendent.

**\* This Job Description is in addition to and supplements  
the Master Administrator Job Description\***

**A. Job Title:** Curriculum and Assessment Director

**B. Department:** Administration

**C. Education Level and Certification:** Bachelors degree or higher required, in addition to all other required or assigned certification and training. Certificated position; Nebraska Administrative and Supervisory Certificate with Curriculum Supervisor endorsement is required. Experience in developing curricula and conducting courses is required.

**D. Reports To:** Superintendent or Superintendent's Designee

**E. Performance Responsibilities and Job Tasks**

The primary responsibility of the Curriculum and Assessment Director is to develop instructional material, coordinate educational content, and incorporate current technology in specialized fields that provide guidelines to educators and instructors for developing curricula and conducting courses for the school district. The Curriculum and Assessment Director may delegate performance of management duties. Such delegation does not relieve the Curriculum and Assessment Director from ultimate responsibility or accountability.

1. Plan and conduct teacher training programs and conferences dealing with new classroom procedures, instructional materials and equipment, and teaching aids.
2. Observe work of teaching staff to evaluate performance, and to recommend changes that could strengthen teaching skills.
3. Confer with members of educational committees and advisory groups to obtain knowledge of subject areas, and to relate curriculum materials to specific subjects, individual student needs, and occupational areas.
4. Research, evaluate, and prepare recommendations on curricula, instructional methods, and materials for school systems.
5. Conduct or participate in workshops, committees, and conferences designed to promote the intellectual, social, and physical welfare of students.
6. Advise teaching and administrative staff in curriculum development, use of materials and equipment, and implementation of state and federal programs and procedures.
7. Advise and teach students.
8. Organize production and design of curriculum materials.
9. Recommend, order, or authorize purchase of instructional materials, supplies, equipment, and visual aids designed to meet student educational needs and district standards.
10. Interpret and enforce provisions of state education codes, and rules and regulations of the state education board.

11. Address public audiences to explain program objectives and to elicit support.
12. Prepare grant proposals, budgets, and program policies and goals, or assist in their preparation.
13. Develop tests, questionnaires, and procedures that measure the effectiveness of curricula, and use these tools to determine whether program objectives are being met.
14. Develop instructional materials to be used by educators and instructors.
15. Update the content of educational programs to ensure that students are being trained with equipment and processes that are technologically current.
16. Prepare or approve manuals, guidelines, and reports on state educational policies and practices for distribution to school districts.
17. Inspect instructional equipment to determine if repairs are needed, and authorize necessary repairs.
18. Develop classroom-based and distance learning training courses, using needs assessments and skill level analyses.
19. Coordinate activities of workers engaged in cataloging, distributing, and maintaining educational materials and equipment in curriculum libraries and laboratories.

1. Relationship with Superintendent

- a. Attend and participate in Board meetings and its committees as requested by the Superintendent.
- b. Prepare and submit to the Superintendent and administrative team recommendations relative to all matters within the scope of the Curriculum and Assessment Director's position that require Board action, placing before the Superintendent and administrative team such necessary and helpful facts, information, and reports as are needed to ensure the making of informed decisions.
- c. Submit to the Superintendent explanation of any proposed procedure that would involve either departure from established policy or the expenditure of substantial sums.
- d. Act on own discretion if emergency action is necessary in any matter not covered by Board policy, report such action to the Superintendent as soon as practicable, and recommend policy in order to provide guidance in the future.
- e. Maintain current knowledge of organizational policies and procedures, federal and state policies and directives, as well as proposed legislation impacting curriculum and assessment, and inform the Superintendent of significant developments in these areas.
- f. Provide long term planning to guide Board policy development, present recommendations for the adoption or revision of Board policies, communicate Board policies to personnel, students, and the public, and ensure through delegation to staff that all policies of the Board are implemented.
- g. Serve as a leader to assist the Superintendent to develop a vision for the school district's curriculum and assessment and a comprehensive long-range plan. Recommend to the Superintendent, annually, district-wide goals and monitor and report on the progress toward achieving established goals.
- h. Confer periodically with professional and lay groups concerning the school programs and transmit to the Superintendent and administrative team suggestions gained from such conferences.

**F. FLSA Status:** Exempt.

1. Executive exemption: The primary duty of the employee is the management of a department or subdivision. The employee customarily and regularly directs the work of two or more other employees and has authority to hire or fire other employees or the employee's recommendations as to hiring, firing, promotion or other change of status of other employees are given particular weight.
2. Administrative exemption: The employee has the primary duty of performing office or non-manual work directly related to the development of instructional material, coordinating educational content, and incorporating current technology in specialized fields that provide guidelines to educators and instructors for developing curricula and conducting courses for the school district.

**G. Essential Functions:** The essential functions of the Curriculum and Assessment Director position include: (1) regular, dependable attendance on the job; (2) the ability to perform the identified tasks and to possess and utilize the identified knowledge, skills, and abilities and to perform the identified work activities; and (3) the ability to perform the following identified physical requirements:

Physical Requirements - Curriculum & Assessment Director	Non-Essential		Essential		
	NE	NE	E	E	E
<b>Stamina</b>					
1. Sitting				X	
2. Walking				X	
3. Standing			X		
4. Sprinting/Running	X				
<b>Flexibility</b>					
5. Bending or twisting at the neck more than the average person		X			
6. Bending or twisting at the trunk more than the average person		X			
7. Squatting/Stooping/Kneeling		X			
8. Reaching above the head		X			
9. Reaching forward		X			
10. Repeating the same hand, arm or finger motion many times (For example: typing, data entry, etc.)		X			
<b>Activities</b>					
11. Climbing (on ladders, into large trucks/vehicles, etc.)		X			
12. Hand/grip strength		X			
13. Driving on the job			X		
14. Typing non-stop		X			
<b>Use of Arms and Hands</b>					
15. Manual dexterity (screwing a lid on a jar)		X			
16. Finger dexterity (typing)		X			
<b>Lifting Requirements</b>					
17. Lifting up to 10 pounds (Mark all that apply)					
Floor to waist		X			
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21. Lifting 76 plus pounds (Mark all that apply)					
Floor to waist	X				
Waist to shoulder	X				
Shoulder to overhead	X				
22. Can load/items weighing over 50 pounds that are lifted or carried be shared, or reduced into smaller loads?	X				
<b>Pushing/Pulling</b>					
23. 25 to 50 pounds		X			
24. 51 to 75 pounds		X			
25. 76 to 90 pounds	X				
26. Over 90 pounds	X				
<b>Carrying</b>					
27. 10 to 25 pounds		X			
28. 26 to 50 pounds	X				
29. 51 to 75 pounds	X				
30. 76 to 90 pounds	X				
31. Over 90 pounds	X				

**Organizational Units; Structural Relationships**

The administrative organization of the district shall be considered as an orderly means of achieving the district's primary objective, an effective program of instruction for pupils.

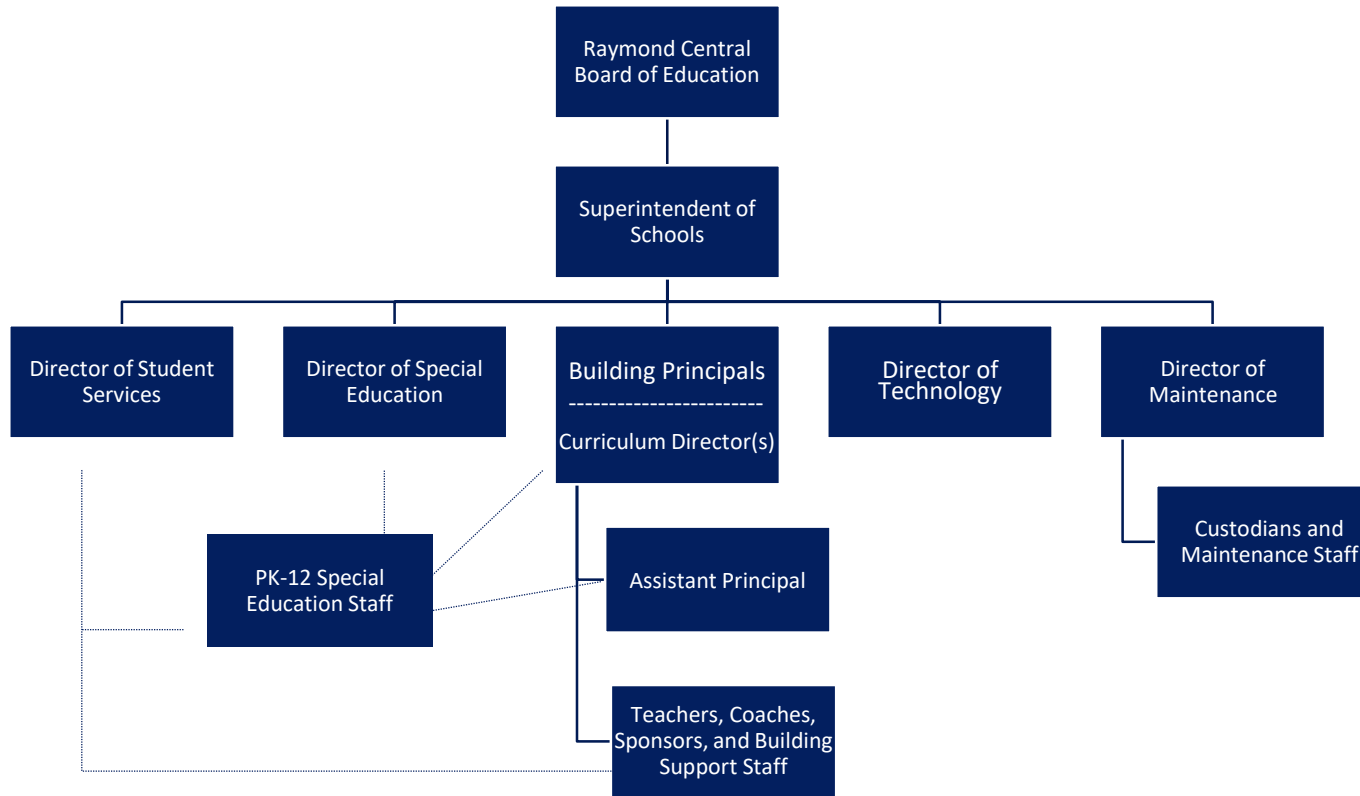
The general administrative organization of the district shall be the single executive type with the Board of Education as the governing body with all activities under the direction of the Superintendent.

An organizational chart for the district shall be prepared by the Superintendent and approved by the Board of Education to designate clearly the relationships of all employees within the district organization. The organizational chart shall be kept up to date and changes shall be approved by the Board of Education.

Date of Adoption:

# Raymond Central District Organization Chart

AR2405A



Director of Special Education	Director of Student Services	Superintendent	Curriculum Director
<ul style="list-style-type: none"> <li>• K-12 Special Education Programs</li> <li>• Alternative Education Plans and Placements</li> <li>• Contracted Staff</li> <li>• MIPS and TIPS</li> </ul>	<ul style="list-style-type: none"> <li>• District 504 Coordination</li> <li>• Summer School Coordination</li> <li>• District Behavior Models</li> <li>• MTSS Coordination</li> <li>• District Title 9 Coordinator</li> <li>• Special Programs: PK, ELL, Title I, HAL</li> </ul>	<ul style="list-style-type: none"> <li>• Administer the development and maintenance of all educational programs</li> <li>• Budget/Finance</li> <li>• Human Resources</li> <li>• Risk Management</li> <li>• District Safety Director</li> <li>• Oversees district policy coordination and implementation</li> <li>• Leads and oversees administrative team</li> </ul>	<ul style="list-style-type: none"> <li>• Curriculum Selection, Development and Implementation</li> <li>• Staff Development on instructional materials and teaching aids</li> <li>• District Assessment Coordinator</li> <li>• Mentor/Mentee Programs</li> </ul>
<b>District SAT</b>			<p style="text-align: center;"><b>District Assessment Coordinator</b></p> <ul style="list-style-type: none"> <li>• Oversee and coordinate state assessments</li> </ul>
Board Policy and Implementation	Strategic Plan and Implementation	State and Federal Reporting	School Improvement Planning

## **Proposal for RC Elementary Club Activities**

When: Clubs would be offered after school two (2) times per month starting in January 2022.

Where: Clubs would be held at Ceresco Elementary. Students from Valparaiso would be transported via a van as is the current practice. End time would be 5:30 p.m.

Supervision: The program would be overseen by Kara Nelson and assistant(s). The number of assistants would be dependent upon the number of registrants.

Registrant/Participant Fee: Students would have a fee of \$10/day

Cost:

- Material/Supplies – Most of this cost would be offset by the fee charged to registrants for participation. Estimate of \$650.
  
- Employee Compensation – Estimated cost of
  - Director Planning and Implementation - \$200/monthly
  - Assistant Planning and Implementation - \$90/monthly



Lynn Johnson &lt;lynn.johnson@rcentral.org&gt;

---

**Fwd: RC FB**

1 message

**Brian Gralheer** <brian.gralheer@rcentral.org>

Mon, Dec 13, 2021 at 9:53 AM

To: Cheryl Rieck &lt;crieck@rcentral.org&gt;, Lynn Johnson &lt;lynn.johnson@rcentral.org&gt;

Asst FB coach resignation. Please add to BOE agenda

**Brian Gralheer**

Assistant Principal / Activities Director

Raymond Central Public Schools

402.785.2685

brian.gralheer@rcentral.org

www.rcentral.org

1800 W. Agnew Road, Raymond, NE 68428



Create Your Own Free Signature

----- Forwarded message -----

From: **Ryan Hitz** <rghitz@gmail.com>

Date: Fri, Dec 10, 2021 at 8:50 AM

Subject: RC FB

To: Brian Gralheer &lt;brian.gralheer@rcentral.org&gt;

Brian,

I wanted to reach out to you and let you know that I will not be returning to coach next year at RC. I have an opportunity to join the LNS staff with some of my former coaches. It's a lot more convenient for my daily drive, and will put me back in LPS. I have really enjoyed my time coaching at Raymond from the great kids/coaches, helpful administration, and much more. I am very thankful that I was able to have the experience of coaching in a totally different environment than I ever had before. I wanted to thank you for having me on staff, and for everything the program has done for me. Thanks again for everything.

ps - I believe we have a team banquet coming up, and if it is at RC I will make sure to drop off my keys.

Ryan Hitz  
Lincoln Public Schools  
Computer Science  
Roper Elementary

---

Football Coach  
Raymond Central HS

---

[rghitz@gmail.com](mailto:rghitz@gmail.com)  
[rhitz3@lps.org](mailto:rhitz3@lps.org)

"If you will it, it is no dream"  
Theodor Herzl

**Duty Hours of Employees**

1. Administrative personnel shall be on duty when and at such times as the responsibilities of their position dictates. The Superintendent shall set the duty hours of administrative staff.
2. Length of School Day: The teacher workday shall normally be eight (8) hours, ~~8:00 am—4:00 pm~~.
3. Teachers shall have a one half hour duty-free lunch period. As a normal daily routine, teachers who work in the same building both before and after their duty-free lunch period, are to remain on the school campus during their duty-free lunch period. In the event that a teacher wishes to conduct business or run other necessary errands off campus during his/her one half hour duty-free lunch period, he/she should receive prior permission from their building administrator and notify the office upon his/her departure.

Administrators who will be absent from their building(s) should also leave word with their respective building office(s) prior to their departure. Administrators are expected to remain on the school campus during their lunch period, with exceptions for absence for meetings, appointments, and other necessary tasks to conduct their school duties.

4. All other staff shall be on duty as determined by the Superintendent.
5. No teacher or other school employee shall accept any other employment or carry on any business or activity for profit that interferes with the complete discharge of his or her responsibilities to the school district.

Date of Adoption: April 20, 2009

**Negotiated Agreement**  
**between the**  
**Raymond Central School District**  
**and the**  
**Raymond Central Education Association**



**2022-2023**

## TABLE OF CONTENTS

Article 1 - Recognition.....	3
Article 2 - Agreement.....	4
Section 1 - Compensation .....	4
a) Base Salary .....	4
b) Salary Schedule .....	4
c) Schedule Placement.....	4-5
1) Vertical Movement.....	4
2) New Staff Placement.....	4
3) Horizontal Advancement .....	5
4) Master's Degree Placement.....	5
d) Longevity Pay .....	5
e) Noon Duty .....	5
f) Event Workers/Ticket Sellers .....	5
g) Plan Period/Covering Classes .....	5
h) Personal Expenses.....	6
i) Extended Contract.....	6
j) Activities Assignments .....	6
Section 2 - Insurance.....	7
a) Health .....	7
b) Cash-in-Lieu of Insurance Benefits .....	7
c) Long Term Disability Insurance .....	7
d) 125 Plan.....	7
Section 3 - Leave.....	8
a) Personal Leave .. ..	8
b) Catastrophic Illness Leave .. ..	8
c) Professional Leave .. ..	9
Section 4 - Grievance Procedure.....	10
a) Definition .....	10
b) Association Representation.....	10
c) Reprisals... ..	10
d) Withdrawal of a Grievance .....	11
e) Advanced Step Filing.....	11
f) Procedures .....	11
Section 5 - Professional Growth .....	12

Section 6 - Miscellaneous .....	13
a) Contract Release.....	13
b) Length of School Day .....	13
c) Bus Driving .....	13
d) Parent Teacher Conference (PTC) .....	13
Section 7 - Management Rights .....	14
Section 8 - Effective Date .....	15
Appendix A - 2021-2022 Salary Schedule.....	16
Appendix B - 2021-2022 Co-Curricular Salary Schedule .....	17
Appendix C - Formal Grievance Presentation .....	18
Appendix D - Decision of Principal.....	19
Appendix E - Decision by Superintendent.....	20
Appendix F - Review by Board of Education.....	21

**ARTICLE 1**  
**RECOGNITION**

The Board recognizes the association as the official negotiating representative for all certified personnel, excluding the Superintendent, Principals, and Assistant Principal for the purposes of collective bargaining with respect to wages, hours and other terms and conditions of employment.

**ARTICLE 2  
AGREEMENT**

**SECTION 1  
COMPENSATION**

**1a) Base Salary**

2022-2023 Contract Year: The base salary shall be **\$38,775** for the **2022-2023** contract year, based on a 186 day contract with increments of 4% for longevity and 5% for professional; Appendix A attached hereto.

**1b) Salary Schedule**

The following number of professional preparation columns and longevity steps will be allowed:

BA	7 steps
BA + 9	9 steps
BA + 18	11 steps
BA + 27	12 steps
*BA + 36/MA	15 steps
MA + 9	15 steps
MA + 18	15 steps
MA + 27	15 steps
MA + 36	15 steps

See, Appendix A attached hereto.

Beginning with the 2012-13 contract year, the Salary Schedule PhD column will be replaced with MA + 36 and only columns containing 13 steps will have one step added for a total of 14 steps. Beginning with the 2015-16 contract year, only columns containing 14 steps will have one added for a total of 15 steps.

**1c) Schedule Placement**

1. Vertical Movement

One step vertical movement represents one year of experience in the school district. Staff shall move one step vertically each year unless they are at the bottom step of the column appropriate for their education, in which case they would be frozen vertically. No one may move more than one step vertically in any year.

2. New Staff Placement

Upon their initial hire, employees new to the school system shall be credited with ten (10) years of acceptable teaching service outside the district. Exception: Teachers who are hired to teach in a shortage endorsement area as that term is defined by the Nebraska Department of Education shall be granted all of their acceptable years of teaching experience. In no event will any teacher be placed on a step of the salary schedule that is beyond his/her actual years of experience or be offered any type of hiring bonus in excess of \$2,500 without approval of the RCEA.

### 3. Horizontal Advancement

In order to advance horizontally beyond the BA Column on the salary schedule, only graduate hours can be used and must have prior approval from the Superintendent. The staff member is also required to present an official college transcript or proof of completed course work until an official transcript can be presented prior to September 10 of the contract year demonstrating:

- Earned post-baccalaureate degree graduate hours from an accredited institution in a educational related field of study provided by the education college or department, or which would lead to an additional Nebraska teaching or administrative certificate endorsement or endorsements.

Employees covered by this agreement will need to notify the Superintendent by May 15, 2021 if they intend to advance horizontally on the salary schedule for 2021-2022. If the employee fails to notify the Superintendent or indicates that they will not advance horizontally they will be frozen in their column placement and not be allowed to advance horizontally during the following contract year.

### 4. Master's Degree Placement

In order to advance horizontally to the Masters Degree (MA) or Masters Degree Plus (MA+) columns, a staff member shall have earned a Masters Degree and presented an official college transcript representing the completed requirements or additional hours by September 10 of the contract year. Hours beyond the MA column must be graduate hours in an educational field of study or directly related to a teacher's current teaching assignment. A Masters Degree shall be defined as an earned Master's Degree from an accredited college or university.

#### 1d) **Longevity Pay**

When a teacher retires after a minimum of 25 years of service to Raymond Central Public Schools and the certified staff member has accumulated 35 unused sick days, 15 of the unused sick days will be compensated at the rate of \$100 per day. The certified staff member must also agree to donate their remaining days to the catastrophic sick leave bank. The certified staff member must agree to the above qualifications to receive the 15 days of compensation.

#### 1e) **Noon Duty**

The Board of Education shall provide a free lunch to teachers who accept noon duty in place of their duty free lunch period.

#### 1f) ~~Ticket Sellers~~/**Event Workers**

**Event workers** shall receive \$15 per hour for up to five hours. **In the event that there is an activity that needs to be staffed, the Activities Director will first notify certified staff and ask for positions to be filled. If positions are not filled, the Activities Director will assign certified staff to fill those activity staffing positions. Compensation will apply.**

#### 1g) **Plan Period / Covering Classes**

Secondary teachers shall ordinarily have one of the regularly scheduled class periods, ~~or forty-five (45) minutes, or ninety (90) minutes~~, free for educational planning purposes every other day **(whether the teacher has a plan period on an A block day or a B block day)**. ~~If by mutual agreement between a~~

~~teacher and the administration that teacher agrees to teach the remaining period, there shall be additional compensation in the amount of \$25.~~

Elementary teachers shall have an amount of planning time approximately equal to forty-five (45) minutes. This dedicated planning time can be split up throughout the day as long as each segment is allocated for dedicated educational planning time. ~~Elementary teachers who, by mutual agreement with the administration, accept duties that would be considered extra or beyond a normal elementary duty load shall receive additional compensation in the amount of \$25.~~ Teaching duty is defined as that time between the beginning of classes in the morning and the dismissal of classes in the afternoon, excluding the time provided for lunch and before or after school.

**A teacher shall receive additional compensation when they cover a class during their plan period at the rate of \$25 for 31-60 minutes and \$45 for 61-90 minutes.**

School Counselors, media specials, or other teachers who do not have a specific scheduled plan time, but are needed to cover classes will be compensated at the above rates **not to exceed \$45 daily for covering classes.**

#### **1h) Personal Expenses**

Staff members will receive full ~~compensation~~ **reimbursement** for **actual and necessary** expenses incurred as a part of teaching duties, conferences, and workshops ~~which would be delegated and/or assigned to them by the administration.~~ ~~Compensation~~ **Reimbursement** for **actual and necessary** travel expenses if assigned to teach in several buildings within a school day will be paid by the district. This ~~expense~~ **reimbursement** is to be paid only when travel is **actual and** necessary to perform assigned duties in several buildings on the same day. ~~In the event~~ **If** the staff member is not provided a school vehicle for transportation they will be paid at the legal rate established by the State of Nebraska.

#### **1i) Extended Contract**

Teachers who are assigned to work days in addition to the 186 regular contract days will be compensated at their per diem rate by the District for each extended contract day actually worked as assigned. The per diem rate shall be based solely on the scheduled salary and shall not include extra duty pay, cash in lieu (if applicable), or any other compensation. Per Diem rate will be calculated on the Teacher's placement on the then-current salary schedule divided by the number of regular contract days.

**All first year teachers to the RC school district, regardless of previous experience, shall have two (2) extra contract days during the first year of employment. First year teachers shall be paid \$210.00 per day for each of the two extra contract days. The extra contract days shall be accounted for outside of the regular 186 contract days, and those work days and activities shall be determined by the administration. Upon completion of the first year of employment the extended contracts shall no longer be offered. Any mentors for new hires who are also required to come in to meet and work with mentees will be compensated at the rate of \$30 an hour for up to four (4) hours during either of the two (2) extra contract days for new hires.**

#### **1j) Activities Assignment**

Activities assignments are paid from a schedule based on years of experience and category of responsibility; Appendix B attached hereto. The rate of pay shall be calculated by multiplying the appropriate percentage times the base salary as agreed upon for the current year. New assignments not presently on the schedule will be categorized according to the degree of difficulty and areas of responsibility by the Superintendent. Placement for previous experience can be recommended by the

Superintendent and approved by the Board of Education. Assistant coaches/sponsors will be considered for Categories IV when the number of participants exceeds twenty-five (25) students per activity.

The School District and Association agree to appoint a joint committee composed of the Athletic Director, the High School Principal, a representative from the athletic coaching staff, a representative from the activities staff, and an Association member at-large to make findings and recommendations for changes to the existing extra duty schedule attached to this Agreement. The committee's recommendations will be presented to the Board of Education for approval by June of each year at the regular board meeting.

## **SECTION 2 INSURANCE**

### **2a) Health**

For the 2022-2023 contract year, the Board of Education has agreed to pay the full cost of the health insurance for which the employee qualifies and a single dental insurance through the Blue Cross-Blue Shield EHA Plans. Group health insurance will be made available to all bargaining unit members through a Dual Enrollment Option of either the Preferred \$1,050 deductible or Health Savings Account (HSA) \$3,600 deductible. Group dental insurance at the PPO 80% A & B with 50% C coverage single dental. Those employees electing the HSA option will receive the correlating premium difference as a deposit to their individual HSA. If the bargaining unit member (excluding the single policy holder) wishes to upgrade their dental policy the premium will be the difference between the policy they request and the single dental premium which will be deducted from the member's monthly salary. When both spouses are on the staff with eligible dependents, the Board will pay for the family dental plan as well as health insurance. In situations where both spouses are employed by the school district the employee will be offered the insurance package that best fits their situation and provides the least cost to the district along with appropriate health insurance coverage.

### **2b) Cash-in-Lieu of Insurance Benefit**

The School District shall provide the option for teachers to enroll in a cash benefit plan of \$3,750.00 per year in place of the single health insurance coverage as shown in section 2 (a). (Revised February 15, 1993); (Revised August 4, 1997); (Revised July 19, 1999); (Revised February 27, 2002); (Revised March 8, 2004); (Revised June 20, 2005); (Revised August 17, 2009); and (Revised December 1, 2018).

### **2c) Long Term Disability Insurance**

The District shall pay for long term disability insurance; such insurance to provide a benefit covering sixty percent (60%) of the teachers salary and health insurance premium with a forty-five (45) day waiting period.

### **2d) 125 Plan**

The School District will provide a 125 plan for all teachers. The School District will pay for the administration of the 125 Plan.

## SECTION 3 LEAVE

### 3a) **Personal Unspecified Leave**

Each full time teacher shall be allowed ten (10) days of ~~personal~~ **unspecified** leave the first day of school to be used to cover any absence of a personal nature. **This shall include sick leave, personal leave, and bereavement leave.** Teachers working less than full time will be granted days in direct proportion to their contract. **Personal Unspecified** Leave days not used during the school year may be transferred into an individual sick leave bank which may be used to cover absences due to personal illness. Teachers shall be allowed to accumulate forty-five (45) days in their individual sick leave bank. Teachers must use all of their yearly allotment of ten (10) personal/sick leave days prior to using any days that they might have in their own sick leave bank. The sick leave bank days are to be used for actual sick leave only, not for personal leave days. If a teacher has used up their allotted ten (10) days in any given year and needs additional personal days the time that is missed will be deducted at the rate of 1/186 of that individual's teaching contract. A teacher shall be allowed to use days from their sick leave bank only when their own, their spouse (effective 2005-2006), or that of their children's personal illness or injury is of such a nature that their attendance at school is prohibited, **or for bereavement leave of immediate family members\***, and **only** after their ten (10) personal days have been used. (Routine doctor or dental appointments do not qualify as sick leave). ~~The sick leave bank will include five (5) bereavement days.~~ **\*Immediate family is defined as: employee's spouse, the employee's or spouse's father, mother, children, grandparents, grandchildren, brothers, sisters, or their spouses and children.**

Unless the request for Personal Leave is of an emergency nature, such as sickness (Family, self, bereavement, etc.) **or deemed essential and outside the control of the employee by the Superintendent,** the following rules shall apply:

1. ~~Personal Unspecified~~ leave days shall be requested a minimum of seven (7) days in advance of the day(s) to be missed.
2. If three (3) staff members from the same building are already scheduled to be absent for other reasons (Sickness, workshops, medical appointments, etc.) personal leave requests will not be approved.
3. On June 1, leave days not used during the year will be transferred into the teacher's sick leave bank. If the teacher then has forty-five (45) days, all other unused personal leave days will be compensated at fifty (50) dollars per day (effective 2018-2019). Payment for these days will be considered as a bonus check between June 1st and July 1st.

### 3b) **Catastrophic Illness Leave**

In the event of a catastrophic illness of a certified staff member or a member of their immediate family, the eligible staff member may make withdrawals from a Catastrophic Illness Leave Bank. Immediate family shall include spouse, parent, or child. A certificated staff member shall be allowed to use days from their sick leave bank only when their own, their spouse, or that of their children's personal illness or injury is of such a nature that their attendance at school is prohibited and after their ten (10) personal days have been used.

To be eligible, a staff member must have exhausted all of their ten (10) yearly personal leave days and accumulated sick leave days. Should the need arise, days in the Catastrophic Leave Bank are transferred voluntarily by fellow teachers from their unused personal leave or sick leave bank into the Catastrophic

Leave Bank at a rate of one (1) "Personal Leave" or "Sick Leave Bank" days (effective 2006-2007) to equal one (1) "Catastrophic Leave" day. A retiring certified staff member with at least 25 years of service for Raymond Central Public Schools has the ability to donate 35 out of their 45 unused sick days to the Catastrophic Leave Bank (effective 2018-2019). Catastrophic leave days, if available from the district Catastrophic Leave Bank, will be limited to thirty (30) days per individual per contract year.

Requests from potential qualifying individuals shall be made to the RCEA President for review. The RCEA President will submit request(s) to the Superintendent for final approval determination.

A catastrophic illness or injury is defined as one which has totally incapacitated an employee's ability to work. Generally, if medical confirmation indicates that the condition causes the inability to work for an extended period of time, the condition can be considered catastrophic. Chronic conditions such as cancer, major surgeries, and residual effects of a stroke, may be considered catastrophic, even if the condition results in only intermittent absences. The school district will determine each situation on a case by case basis. Conditions which are short-term in nature (i.e. flu, common illnesses, common injuries, etc.) are not considered catastrophic.

### 3c) **Professional Leave**

Teachers who request and receive administrative permission to attend professional growth activities shall be reimbursed for expenses in accordance with current board policy relative to personnel expense reimbursement. Acceptable or approvable professional leave for teachers shall mean that the requested activity presents a reasonable expectation that the attending teachers' instructional performance will improve as a result of participation in the activity.

## **SECTION 4 GRIEVANCE PROCEDURE**

The purpose of this grievance procedure is to secure, at the lowest possible level, equitable solutions to the problems, which may from time to time arise concerning the interpretation, application, or meaning of the terms and conditions of employment in this school district. An underlying principle of the grievance procedure is to ensure fair and equitable treatment to the district's employees.

### **4a) Definitions**

1. Grievance - Any claim or claims by a teacher, a group of teachers, or the Association that there has been a violation, misinterpretations, or misapplication of any District policies covering terms and conditions of employment including, but not limited to, the terms of this Agreement.
2. Grievant - Teacher, group of teachers, or the Association making the claim as provided in the paragraph above.
3. Time Limits - All time limits herein shall consist of teacher working days except when a grievance is submitted after the end of the school year; the time limit shall consist of all weekdays Monday through Friday. The number of days indicated at each level should be considered maximum and every effort shall be made at all levels to expedite the process. Failure of any grievant to comply with the time limits contained herein shall constitute a waiver of right to appeal to the next step. Failure of the Board or its representatives to comply with the time limits at any level shall permit the grievant to appeal the grievance to the next level.
4. Grievance Meetings or Hearings - All meetings and hearings under this procedure up to and including Step 2, shall be conducted in private and shall include only the administration's representatives, the grievant, and grievant's designated representatives. If the grievant chooses to not have a representative assist them, the Association shall have the right to be present at all levels of the grievance procedure. All parties shall have the right to record the proceedings of any hearing or meeting at all formal levels of the grievance procedure. Hearings before the Board shall be closed, at the discretion of the grievant.

### **4b) Association Representation**

A grievant shall have the right to have Association representatives present to represent the grievant at each level of the grievance procedure. Where a grievant chooses to not have a representative assist them, the Association, at its discretion, may have representatives present for any meetings, appeals, or other proceedings relating to a grievance which has been formally presented. Nothing herein shall be construed as limiting the right of any teacher to discuss their grievance informally with their immediate supervisor, and having the grievance adjusted informally. The Association shall be notified in writing of the issues and the settlement before any settlement becomes effective. The settlement shall not be inconsistent with the terms of the Negotiated Agreement.

### **4c) Reprisals**

No reprisals of any kind shall be taken against any employee who utilizes this grievance procedure.

#### 4d) **Withdrawal of a Grievance**

An employee may withdraw their grievance at any level of the procedure without fear of reprisal from any party. Where the Association feels that the issues involved should be resolved, the Association may assume the grievance at the point discontinued by the individual and proceed through the remainder of the procedures.

#### 4e) **Advanced Step Filing**

The Grievance shall be initially filed at the level where the decision resulting in the grievance was made.

#### 4f) **Procedures**

##### Informal Resolution

The parties believe that it is usually most desirable for an employee and their immediate supervisor to resolve problems through free and informal communications. When requested by the teacher, a representative of the Association may assist in this resolution. However, when the grievance remains unresolved, then the grievance shall be processed as follows:

Step 1 - The grievant shall present the grievance in writing to the employee's principal. A hearing shall be held within three (3) working days. Within two (2) days of the hearing the principal shall provide a written answer to the grievance.

Step 2 - If not resolved Step 1, the grievant may appeal to the Superintendent. The Superintendent shall arrange for a hearing with the grievant within five (5) days of the appeal. Each party shall have the right to call such witnesses as deemed necessary to develop the facts pertinent to the grievance. The Superintendent will have four (4) days from the date of the hearings to provide the grievant and the Association a written decision.

Step 3 - If the grievance is not resolved at Step 2, the grievant may appeal the grievance in writing to the Board president. Within ten (10) days from the date of the appeal is received, the Board president shall schedule a hearing on the grievance before the Board of Education, or a committee there from. The hearing shall be held no later than thirty (30) days from receipt of the appeal. Each party shall have the right to call such witnesses as it deems necessary to develop facts pertinent to the grievance. The Board will have five (5) days from the date of the hearing to notify, in writing, the grievant and the Association of the Board's decision.

**SECTION 5**  
**PROFESSIONAL GROWTH**

Every six (6) years tenured certified employees shall give evidence of professional growth. Six (6) semester hours of college credit in the teaching field shall be accepted as evidence of professional growth. As an alternative such other professional growth activities as approved by the administration and Board of Education shall be accepted in place of or in combination with college credit in the teaching field. A listing of those alternative activities and their corresponding growth points shall be developed in cooperation with representatives of the teaching staff and made available to all members in the teaching staff following their approval.

**SECTION 6  
MISCELLANEOUS**

**6a) Contract Release**

Prior to April 15 teachers who for plausible and professionally sound reasons wish to be excused from performance under their present contract will be released therefrom upon written request, supported by cause, filed with the Board of Education.

**6b) ~~Length of School Day~~**

~~The teacher work day shall be eight (8) hours.~~

**6b) Bus Driving**

No coach or sponsor shall be required to drive a school bus to any school activity. A coach or sponsor may volunteer to drive a school bus if mutually agreeable with said party and the schools' administration. Each coach or sponsor who volunteers to drive must have an activity bus operator's permit as per NDE Rule 31 including a CDL license.

**6c) Parent Teacher Conferences (PTC)**

Teachers may not be excused from a date set by the administration for "Parent Teacher Conferences" (PTC). If a staff member does not attend the PTC's, such failure will be considered a breach of the staff member's employment contract and will result in a reduction in the Staff member's salary at a rate of \$250 for each night of PTC missed. This rate will not be prorated. If a teacher decides to still miss a PTC, they have to make up the equivalent for 4 hours for each night of PTC missed. These hours MUST be scheduled AFTER school hours and must be submitted to the superintendent for approval prior to completing said hours. Teachers must then submit verification of completed hours to the superintendent. In the case of NCC/NSAA scheduled events, only coaches/sponsors who are required to attend these events that are scheduled on the same night as PTC, will be excused from any sort of penalty. In the case of an emergency situation, pending approval from the superintendent, a teacher may be excused from PTCs and will be excused from the aforementioned penalties.

**6d) Nondiscrimination**

The Board and Association shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his or her race, color, religion, sex, disability, or national origin.

**6e) Safety Committee**

The establishment of the safety committee shall be accomplished as stated in NEB. REV.STAT. 48-443.

**6f) Joint Preparation and Construction**

This Negotiated Agreement is the product of a collectively-bargained negotiation, and all parties have cooperated in the drafting and preparation of the Agreement. Thus, this Negotiated Agreement should not be construed for or against any party.

## SECTION 7 MANAGEMENT RIGHTS

- 7a) Subject only to the limitation contained in this agreement, the Board retains the exclusive right to manage its business including (but not limited to) the right to determine the methods and means by which its operations are to be carried on, to hire, assign, and direct the staff and to conduct its operations in an effective manner.
- 7b) As the legislative body charged with the operations on the Raymond Central Public Schools, it is acknowledged that the Board has the final responsibility of establishing the educational policies of the Raymond Central Public Schools.
- 7c) During the negotiations resulting in this Agreement, the District and the Association each had the unlimited right and opportunity to make demands and proposals with respect to any subject matter as to which any state or federal law imposes an obligation to bargain, including but not necessarily limited to, the Industrial Relations Act (NEB. REV. STAT. §§ 48-801 through 48-839). Except as specifically set forth elsewhere in this Agreement, the District expressly waives its right to require the Association to negotiate, and the Association expressly waives its right to require the District to negotiate over all matter as to which state or federal law imposes an obligation to bargain, whether or not: (a) such matters are specifically referred to in this Agreement; (b) such matters were discussed between the District and the Association during the negotiations which resulted in this Agreement; or (c) such matters were within the contemplation or knowledge of the District or the Association at the time this Agreement was negotiated and executed. This Agreement contains the entire understanding, undertaking, and agreement of the District and the Association, after the exercise of the right and opportunity referred to in the first sentence of this section, and finally determines all matters of collective bargaining for its terms. Changes to this Agreement, whether by addition, waiver, deletion, amendment, or modification, must be reduced to writing and executed by both the District and the Association.
- 7d) Representatives of the Association and its affiliates shall be allowed to conduct Association business on school property during school hours or outside school hours, providing such business does not cause undue interruption of the school program. Time and place of such business shall be contingent on the approval of the Superintendent of Schools.
1. The Association shall be allowed the use of the school building for meetings, providing such use does not result in unscheduled maintenance costs. If such costs are incurred, an appropriate fee will be negotiated between the parties to the Agreement.
  2. The Association shall be allowed the use of school equipment including duplicating machines, audio-visual equipment, computers and standard office equipment on the premises.
  3. The Association shall be allowed to make reasonable use of the school's communication system including teacher mailboxes, intercom, teacher bulletins, and other items, provided such use does not cause unnecessary interruption of the educational program of the school.

Both the Board and the Association agree that this contact constitutes a complete agreement on all matters and that if other proposals have been made or considered, they have been withdrawn in consideration of this contract.

**SECTION 8  
EFFECTIVE DATE**

Once signed by the below listed parties this contract becomes effective at the start of the 2022-23 contract year, and shall continue in effect until amended by mutual agreement of the Board of Education and the Association or by an order of the Commission of Industrial Relations.

**RAYMOND CENTRAL EDUCATION ASSOCIATION**

_____ Official Representative	_____ Date
_____ Official Representative	_____ Date
_____ Official Representative	_____ Date

**RAYMOND CENTRAL BOARD OF EDUCATION**

_____ Official Representative	_____ Date
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**APPENDIX A**  
**RAYMOND CENTRAL PUBLIC SCHOOLS**  
**2022-2023 SALARY SCHEDULE**  
**Base = \$38,775 4% Down / 5% Across**

STEP	BA	BA +9	BA +18	BA +27	MA	MA +9	MA +18	MA +27	MA +36
1	1.00 \$38,775.00	1.05 \$40,713.75	1.10 \$42,652.50	1.15 \$44,591.25	1.20 \$46,530.00	1.25 \$48,468.75	1.30 \$50,407.50	1.35 \$52,346.25	1.40 \$54,285.00
2	1.04 \$40,326.00	1.09 \$42,264.75	1.14 \$44,203.50	1.19 \$46,142.25	1.24 \$48,081.00	1.29 \$50,019.75	1.34 \$51,958.50	1.39 \$53,897.25	1.44 \$55,836.00
3	1.08 \$41,877.00	1.13 \$43,815.75	1.18 \$45,754.50	1.23 \$47,693.25	1.28 \$49,632.00	1.33 \$51,570.75	1.38 \$53,509.50	1.43 \$55,448.25	1.48 \$57,387.00
4	1.12 \$43,428.00	1.17 \$45,366.75	1.22 \$47,305.50	1.27 \$49,244.25	1.32 \$51,183.00	1.37 \$53,121.75	1.42 \$55,060.50	1.47 \$56,999.25	1.52 \$58,938.00
5	1.16 \$44,979.00	1.21 \$46,917.75	1.26 \$48,856.50	1.31 \$50,795.25	1.36 \$52,734.00	1.41 \$54,672.75	1.46 \$56,611.50	1.51 \$58,550.25	1.56 \$60,489.00
6	1.20 \$46,530.00	1.25 \$48,468.75	1.30 \$50,407.50	1.35 \$52,346.25	1.40 \$54,285.00	1.45 \$56,223.75	1.50 \$58,162.50	1.55 \$60,101.25	1.60 \$62,040.00
7	1.24 \$48,081.00	1.29 \$50,019.75	1.34 \$51,958.50	1.39 \$53,897.25	1.44 \$55,836.00	1.49 \$57,774.75	1.54 \$59,713.50	1.59 \$61,652.25	1.64 \$63,591.00
8		1.33 \$51,570.75	1.38 \$53,509.50	1.43 \$55,448.25	1.48 \$57,387.00	1.53 \$59,325.75	1.58 \$61,264.50	1.63 \$63,203.25	1.68 \$65,142.00
9		1.37 \$53,121.75	1.42 \$55,060.50	1.47 \$56,999.25	1.52 \$58,938.00	1.57 \$60,876.75	1.62 \$62,815.50	1.67 \$64,754.25	1.72 \$66,693.00
10			1.46 \$56,611.50	1.51 \$58,550.25	1.56 \$60,489.00	1.61 \$62,427.75	1.66 \$64,366.50	1.71 \$66,305.25	1.76 \$68,244.00
11			1.50 \$58,162.50	1.55 \$60,101.25	1.60 \$62,040.00	1.65 \$63,978.75	1.70 \$65,917.50	1.75 \$67,856.25	1.80 \$69,795.00
12				1.59 \$61,652.25	1.64 \$63,591.00	1.69 \$65,529.75	1.74 \$67,468.50	1.79 \$69,407.25	1.84 \$71,346.00
13					1.68 \$65,142.00	1.73 \$67,080.75	1.78 \$69,019.50	1.83 \$70,958.25	1.88 \$72,897.00
14					1.72 \$66,693.00	1.77 \$68,631.75	1.82 \$70,570.50	1.87 \$72,509.25	1.92 \$74,448.00
15					1.76 \$68,244.00	1.81 \$70,182.75	1.86 \$72,121.50	1.91 \$74,060.25	1.96 \$75,999.00

**Appendix B**  
**Raymond Central Public Schools/Raymond Central Education Association**  
**2022-2023 Co-Curricular Salary Schedule**  
(Adopted by Board of Education on June 16, 2021)

<u>Category I</u>	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>4th</u>	<u>5th</u>	<u>Number of Assistants</u>	<u>Assistants</u>	
Basketball	12	13	14	16	18	2	6,7,8,9,11	
Football	12	13	14	16	18	3	6,7,8,9,11	
Track	12	13	14	16	18	3	6,7,8,9,11	
Volleyball	12	13	14	16	18	2	6,7,8,9,11	
Wrestling	12	13	14	16	18	2	6,7,8,9,11	
Speech	12	13	14	16	18	2	6,7,8,9,11	
Band	12	13	14	16	18			
<u>Category II</u>	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>4th</u>	<u>5th</u>	<u>Number of Assistants</u>	<u>Assistants</u>	
Baseball	9	10	11	13	15	1	4,5,6,7,8	
Softball	9	10	11	13	15	1	4,5,6,7,8	
Vocal Music	9	10	11	13	15			
<u>Category III</u>	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>4th</u>	<u>5th</u>	<u>Number of Assistants</u>	<u>Assistants</u>	
Cheerleaders	5	6	7	9	11			
Cross Country	5	6	7	9	11	1	4,5,6	
<u>Category IV</u>	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>4th</u>	<u>5th</u>	<u>Number of Assistants</u>	<u>Assistants</u>	
Jr High Basketball (2)	3	4	5	7	9		2,3,4,5,6	
Jr High Football	3	4	5	7	9	1	2,3,4,5,6	
Jr High Track	3	4	5	7	9	2	2,3,4,5,6	
Jr High Volleyball (2)	3	4	5	7	9		2,3,4,5,6	
Jr High Wrestling	3	4	5	7	9		2,3,4,5,6	
Drill Team	3	4	5	7	9		2,3,4,5,6	
FBLA	3	4	5	7	9	2	2,3,4,5,6	
FFA	3	4	5	7	9	1	2,3,4,5,6	
Skills USA (VICA)	3	4	5	7	9	1	2,3,4,5,6	
One Act	3	4	5	7	9	1		
Spring Play*	3	4	5	7	9			
Mock Trial**	3	4	5	7	9			
Jr High Speech	3	4	5	7	9			
<u>Category V</u>	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>4th</u>		<u>Number of Assistants</u>	<u>Assistants</u>	
Destination Imagination**	3.5	5	7	8		1	2,3,4	
AdvancED Chair	3.5	5	7	8				
<u>Category VI</u>	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>Category VIII</u>			<u>1st</u>	<u>3rd</u>
Junior Class Sponsor	2.5	3.5	4.5	Seventh Grade Class/JH SC Asst			.004	.008
AdvancED	2.5	3.5	4.5	Eighth Grade Class/JH SC Asst			.004	.008
Yearbook	2.5	3.5	4.5	Freshman Class/SH SC Asst			.004	.008
				Sophomore Class/SH SC Asst			.004	.008
				National Honor Society			.004	.008
				Quiz Bowl			.004	.008
<u>Category VII</u>	<u>1st</u>	<u>3rd</u>	<u>Category IX</u>					<u>1st</u>
Senior Class Sponsor	.008	.015	TeamMates					3
JH Student Council	.008	.015						
SH Student Council	.008	.015						
Art Club	.008	.015						
Spanish Club	.008	.015						

Coaches/sponsors who sign up to work in the weight room over the summer can be paid \$10.00/hr for either writing a workout or supervising the weightroom. No more than three coaches will be paid at a single time.

Total money paid to coaches/sponsors cannot exceed \$4,500.00/year.

**Appendix C**  
**FORMAL GRIEVANCE PRESENTATION**  
**(Level II - Step One)**

(To be completed by Grievant)

Date of Hearing \_\_\_\_\_  
\_\_\_\_\_ (Within 3 Working Days)

Grievant \_\_\_\_\_  
\_\_\_\_\_

Home Address of Grievant \_\_\_\_\_

School \_\_\_\_\_

Subject Area or Grade \_\_\_\_\_

Name of Association School Representative \_\_\_\_\_

Statement of Grievance \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Action Requested \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Grievant

**Appendix D  
DECISION OF PRINCIPAL  
(Level II - Step One)**

(To be completed by principal or other appropriate administrator  
within two (2) days of formal grievance hearing.)

Grievant Person(s) \_\_\_\_\_

Date of Formal Grievance Presentation \_\_\_\_\_

Date of Hearing \_\_\_\_\_

School \_\_\_\_\_ Principal \_\_\_\_\_

Decision of Principal (or other Administrator) and reasons therefor:

\_\_\_\_\_  
Signature of Principal

\_\_\_\_\_  
Date of Decision

Grievant Person's Response: (To be completed by Grievant within five (5) days of decision)

\_\_\_\_\_ I accept the above decision of the Principal (or other administrator).

\_\_\_\_\_ I hereby refer the above decision to the Superintendent of Schools.

\_\_\_\_\_  
Signature of Grievant

\_\_\_\_\_  
Date of Response

**Appendix E**  
**DECISION BY SUPERINTENDENT**  
**(Level II - Step Two)**

(Hearing to be held within five (5) days after receipt of appeal;  
Superintendent of Schools decision to be made within four (4) days after hearing with grievant.)

Grievant Person(s) \_\_\_\_\_

Date of Formal Grievance Presentation \_\_\_\_\_

Date Appeal Received by Superintendent \_\_\_\_\_

Date Hearing Held by Superintendent \_\_\_\_\_

Decision of Superintendent and reasons therefor \_\_\_\_\_

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date of Decision

Grievant Person's Response: (To be completed by Grievant within five (5) days of decision)

\_\_\_\_\_ I accept the above decision of the Principal (or other administrator).

\_\_\_\_\_ I hereby refer the above decision to the Superintendent of Schools.

\_\_\_\_\_  
Signature of Grievant

\_\_\_\_\_  
Date of Response

**Appendix F**  
**REVIEW BY BOARD OF EDUCATION**  
**(Level II - Step Three)**

Grievant person(s) \_\_\_\_\_

Date of Formal Grievance Presentation \_\_\_\_\_  
(To be completed within five (5) days of receipt of appeal from grievant.)

\_\_\_\_\_ The attached Grievance is hereby appealed to the Board of Education for a review and hearing.

Date of Referral to Board \_\_\_\_\_

Board Response: (To be completed by Board of Education Chairman within five (5) days after Board Hearing with grievant representation; Board Hearing to be held within thirty (30) days after receipt of appeal.)

Date Appeal Received by Board of Education \_\_\_\_\_

Date Hearing held by Board of Education \_\_\_\_\_  
(Hearing must be scheduled within ten (10) days of date of appeal is received.)

Decision of Board of Education and Reasons Therefor \_\_\_\_\_

\_\_\_\_\_  
Signature of Board Chairman

\_\_\_\_\_  
Date of Decision

Grievant Person's Response: (To be completed by Grievant within five (5) days of decision)

\_\_\_\_\_ I accept the above decision of the Board of Education.

\_\_\_\_\_  
Signature of Grievant

\_\_\_\_\_  
Date of Response

# RAYMOND CENTRAL BOARD OF EDUCATION

## SUMMARY OF FINDINGS

Matt Fisher and Carl Dietz

### First National Capital Markets

Throughout the feasibility study, FNCM provided data to be used in determining the most efficient operational structure for the Raymond Central district. A key consideration is whether or not the District should continue allocating money for general operating expenditures, utilities and future renovations and maintenance at the Ceresco and Valparaiso facilities, or should the District consider construction so all students would attend at the current site of the 6-12 campus. The key findings highlighted throughout the study indicate several benefits and considerations of transitioning to a one campus site. Although potential downsides include geographical disruptions and additional costs to construct new facilities, these factors may be mitigated through changing demographics within each of the District's current locations along with projected efficiency savings over the next several years. Operating as one unified district on a single campus has several educational, financial and operational benefits to the District. The feasibility study ultimately found that the District would benefit from operating one campus through increased enrollment, elimination of various staffing overlaps, and improvement of current facilities that will provide a positive learning environment to accomplish the District's mission to better prepare students for the future.

#### **KEY FINDINGS**

**Census:** Analysis of the population who reside in the Raymond Central district indicates an overall stagnant pattern. However, within this pattern there is movement that needs to be noted. During the past ten years, the population in both Ceresco and Raymond has increased slightly while the number of people living in Valparaiso has steadily declined. Proximity to the growing Lincoln community will likely continue to drive this trend. Currently planned housing developments in and near Ceresco point to a significant potential growth in this community as well. Over the past ten years, the valuation in each community has remained steady and the median household income has seen increases on pace with national averages. These factors point to a continued ability of the District to fund educational needs through a stable property tax base.

**Enrollment:** A fifteen year review of the student population of the Raymond Central District shows a significant decline in the overall enrollment between the mid 2000s and 2015 as the District lost over 100 students during this period. However, during the past six years this trend has reversed and the student population has returned to the level it was fifteen years ago. Within this total enrollment there are some anomalies that need to be understood. During the past 15 years, the enrollment for grades K-5 at the Valparaiso site has fallen from 163 students to 149. At the same time the Ceresco enrollment for these grades has grown from 121 to 143. With new housing starts being

planned in Ceresco, it is evident that the elementary facility in this community will likely be unable to continue to accommodate the increased student enrollment that is anticipated. The number of students attending the intermediate 6th grade level have shown a marked increase since those students have been located at the centralized site. Assuming these numbers hold steady as these students move into the junior and senior high school grades the enrollment in this building will experience a significant increase in the next several years.

**Option Enrollment:** The Raymond Central District experiences considerable movement of students as a result of state supported option enrollment. Currently there are 113 students choosing to leave the district and 93 students optioning in. Because the District has more students leaving than coming in (net negative), they receive no financial support from the state for these students. Based on information collected through surveys of families choosing to option in or out, it appears this net negative position could be reversed. The state provides funding of approximately \$10,000 annually for each net positive option student. Consequently, if the District could reach a net positive option position they could realize a significant financial benefit. Ten (10) net positive option students would generate roughly \$100,000 annually in funding from the state.

**Staffing:** The current site structure of the Raymond Central District forces a number of staff members to commute between buildings and also causes staffing overlap in several areas. There is considerable cost associated with this movement and duplication of staff members. Therefore, FNCM performed an analysis of savings that could be realized if the District were in a one campus structure. The annual savings in staffing cost would be in excess of approximately \$275,000. Projecting standard staffing cost increases over the next ten years, this savings would be almost \$3.5M. Moving staff from site to site costs the District in excess of \$12,000 annually. Additionally there is a loss of approximately one half of a staff member because of lost teaching time while commuting from site to site. With an average teaching cost in excess of \$85,000, this lost time is a cost to the District of over \$42,000 each year. While these costs may not seem significant, if they are put together and projected over the next ten years they will result in a cost in excess of \$500,000.

**Transportation:** The Raymond Central School District is currently running eight (8) daily bus routes, including preschool and special education, to transport students to school. These routes have school vehicles traveling approximately 135,000 miles annually. On a daily basis some students are boarding the bus prior to 7:00 AM, and some students do not reach home after the school day until after 4:45 in the afternoon. If the District was organized in a centralized one campus structure, there would likely not be a significant overall reduction in the cost to run daily routes. There would also be an increase in the number of students needing to be transported to school. However, there would no longer be any students who would need to remain on the bus for an extended period of time.

**Facilities:** Central to any discussion of changing the structure of the school district is consideration of the facilities needed for various structures, which includes the cost to create new structures and cost to maintain and expand existing facilities. This study

includes a detailed analysis provided by Hausmann Construction and Davis Design for replacing existing elementary facilities with a new structure. Costs for continuing to operate the buildings in Ceresco and Valparaiso are also studied with consideration given to potential future needs driven by enrollment factors.

The following chart is designed to provide a snapshot of the associated costs and potential savings that the District might realize if various operational structures are pursued.

**COST / SAVINGS MATRIX**

OPTION	EXPECTED COSTS	POTENTIAL SAVINGS*
<b>Option 1:</b> Continue to operate all existing sites with modifications and repairs.	Next 10 year costs Ceresco \$1.5M Valparaiso <b>\$1.3M</b>	No savings
<b>Option 2:</b> Construct a new PK-5 building at the High School site.	10 year payments on \$14.3 M Bond \$8,428,596	Staff & Transportation \$3,706,827
<b>Option 3:</b> Build a new High School facility and renovate existing 6-12 building for elementary and junior high use.	10 year payments on \$25.0 M Bond \$14,735,310	Staff & Transportation \$3,706,827
<b>Alternative 1:</b> Add performing arts center to Options 1 or 2.	10 year payments on \$6.0 M Bond \$3,536,460	No savings

*\*Saving assumptions over the next 10 years.*

As the matrix illustrates, the District will likely need to make considerable investment in the existing elementary buildings (\$2.5 - \$3M) in the next ten years if the District chooses to continue operating with the current structure. Because there are no efficiencies gained, there will be no savings realized in this operating model. Additionally, the population growth in the Ceresco area may force a need to expand that building (estimated at \$2M+).

The second option illustrated in the chart shows the costs associated with the first ten years to fund a twenty year bond to construct a new elementary school on the centralized campus the district owns. The estimated cost for that project would be \$14.3M and the total cost at twenty years would be about \$16.8 M. In this model, the District realizes considerable savings because of efficiencies realized. In the first ten years those savings are estimated to be about \$3.7M. Because operational costs will continue to escalate each year the savings realized through these efficiencies will also increase annually. This compounding effect on the efficiency savings over the course of the twenty year life of the bond will potentially offset half of the cost of the bond.

The third option shown is the estimated cost and saving projections for building a new high school on the Raymond Central site and reconfiguring the existing building there

for Preschool through 8th grade. Because this option centralizes operations the savings realized would be similar to those seen by having a centralized elementary school.

The alternative construction piece presented would be the addition of a performing arts center to either Option 1 or Option 2. In Option 3 this type of facility was included in the cost presented. There would be no cost savings to adding this, but there would be obvious educational benefits.

**Educational Benefits:** Transitioning between grades can be both an exciting and a difficult time for many students and families. Transitioning between buildings can make this milestone even more challenging for students and parents. Children experience more difficulty transitioning from Kindergarten to 1st grade, from elementary school to middle school and again from middle school to high school, according to Jim Paterson, Contributing Editor, Education World. The current grade configuration in the Raymond Central District creates an additional transition. Students transition to a new building in a new location at the 6th grade level. A year later they transition into the full junior high setting. Additionally, students who attend preschool don't gain the comfort that comes in many districts by being in the building where they will attend Kindergarten. Having all the students on one campus would potentially decrease the anxiety for students and families as these transitions take place.

A multi-section elementary allows for many opportunities for students and staff to grow through daily interaction. Students grow intellectually and socially by having a larger group of peers to build relationships. Additionally, studies have shown there to be more collaboration and natural growth through shared experiences among staff members who are working with similarly aged students using the same curricular materials.

The separation of elementary students into two buildings within the Raymond Central District limits some educational opportunities for students. This, in turn, may impact the skill development of students. While standardized testing is only one measure of student development, it does provide a means to compare the progress students are making in different school districts.

The charts provided compare NSCAS and ACT scores of Raymond Central and twenty-one area districts, as well as some districts of similar size from across the State. The data show that during the 2018-2019 assessment period, Raymond Central was below the group average in all areas except 11th grade science. Poverty, Special Education and English Learners were not separated for this comparison. **(Charts from pages 58-59 of study.)**

### **Per Pupil Revenue and Expense Analysis**

Analyzing the District's per pupil financial metrics provides a means of comparison to other similar sized districts. As the chart illustrates, the per pupil expenditures by the Raymond Central District are in line with other districts of similar size and complexity. However, total disbursements are approximately 4.62% higher than the peer group's average disbursements for the same period. Raymond Central spends approximately \$1,200 per student more than the group of schools listed on this chart.

## CONCLUSION

Throughout the feasibility study, FNCM provided data to be used in determining the most efficient operational structure for the Raymond Central district. A key consideration is whether or not the District should continue allocating money for general operating expenditures, utilities and future renovations and maintenance at the Ceresco and Valparaiso facilities, or consider construction so all students would attend at the current site of the 6-12 campus. The key findings highlighted throughout the study indicate several benefits and considerations of transitioning to a one campus site. Although potential downsides include geographical disruptions and additional costs to construct new facilities, these factors may be mitigated through changing demographics within each of the District's current locations along with projected efficiency savings over the next several years. Operating as one unified district on a single campus has several educational, financial and operational benefits to the District. The feasibility study ultimately found that the District would benefit from operating one campus through increased enrollment, elimination of various staffing overlaps, and improvement of current facilities that will provide a positive learning environment to accomplish the District's mission to better prepare students for the future.

Updated from 2019-2020 AFR comparing salary and benefits with Malcolm, Louisville, Arlington, Conestoga, Milford and Syracuse.

Code	Title	Raymond Central	average	Above or Below
1100	Regular Ed	\$3,947,077	\$4,045,167	-\$98,090
1195	Early Childhood	\$85,737	\$46,326	\$39,411
1200	SPED	\$910,419	\$785,350	\$125,069
1300	Summer School	\$0	\$1,610	-\$1,610
2100	Guidance/Other	\$188,516	\$292,310	-\$103,794
2200	Library/Tech	\$310,696	\$275,230	\$35,466
2300	Exec Admin	\$370,708	\$267,495	\$103,213
2400	Principal	\$517,363	\$445,344	\$72,019
2500	Fiscal Serv	\$0	\$68,233	-\$68,233
2600	Plant Operation	\$340,726	\$260,142	\$80,584
2700	Transportation	\$180,548	\$144,536	\$36,012
3000	Community	\$11,093	\$26,034	-\$14,941
6000	Federal Prog.	\$105,297	\$176,240	-\$70,943
	TOTAL	\$6,968,180	\$6,802,013	\$166,167
	Payroll per pupil	\$10,888	\$10,210	\$678

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**  
August 31, 2021

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

August 31, 2021

**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

**Supplementary Information**

Exhibit E - Schedule of Expenditures of Federal Awards

**Other Information**

Exhibits F-N – Budgetary Comparison Schedules – Modified Cash Basis

Exhibit O - 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*

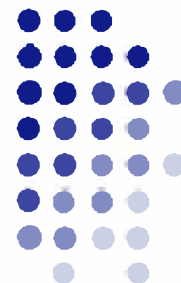
Report on Compliance for Each Major Federal Program and Report on Internal Control Over  
Compliance in Accordance with the Uniform Guidance

Schedule of Findings and Questioned Costs

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



## **INDEPENDENT AUDITOR'S REPORT**

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, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 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 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, 2021, 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, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The management's discussion and analysis, budgetary comparison schedules and cash disbursements for operational expenses - general fund have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2021 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

*Muirau & Co., P.C.*

York, Nebraska  
November 2, 2021

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
August 31, 2021

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, 2021. It should be read in conjunction with the District's financial statements, which follow.

Financial Highlights

The District's net position on August 31, 2021 was \$8,198,891.84. Of this amount, \$5,572,750.19 is unrestricted and may be used to meet the District's ongoing obligations.

The net position of the District decreased by \$582,756.74; down from \$8,781,648.58 in the prior fiscal year.

The District's receipts were \$6,647,133.50 less than the prior year and disbursements were \$5,293,417.49 less than the prior year.

The District's student enrollment increased by 43 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 \$11,475,187.79 while total disbursements were \$12,057,944.53.

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 69% of the District's total receipts.

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
August 31, 2021

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
<b>Receipts:</b>				
Program Receipts-				
Charges for services	\$ 165,725.38	1.44%	\$ 328,666.73	2.88%
Operating grants and contributions	1,259,045.82	10.97%	862,836.77	7.57%
Other Receipts-				
Property taxes	7,896,219.69	68.82%	7,937,202.71	69.68%
Other taxes	1,337,427.71	11.65%	1,335,257.71	11.73%
Interest income	37,725.02	0.33%	42,287.42	0.37%
County sources	36,137.91	0.31%	35,928.68	0.31%
State aid	374,718.00	3.27%	466,898.00	4.10%
Other state receipts	106,469.11	0.93%	136,925.19	1.20%
Other general receipts	261,719.15	2.28%	246,318.08	2.16%
<b>Total Receipts</b>	<b>11,475,187.79</b>	<b>100.00%</b>	<b>11,392,321.29</b>	<b>100.00%</b>
<b>Disbursements:</b>				
Programs-				
Regular instruction	4,189,064.37	34.74%	4,188,409.88	34.46%
Special education	1,023,890.83	8.49%	957,997.75	7.88%
Support services - students	443,000.65	3.67%	324,962.74	2.67%
Support services - instruction	733,726.30	6.09%	461,450.61	3.80%
General administration	561,391.44	4.66%	541,567.45	4.46%
Office of the principal	568,207.75	4.71%	525,955.02	4.33%
Central services	66,272.34	0.55%	116,805.60	0.97%
Operation and maint. of plant	1,355,361.49	11.24%	1,257,924.58	10.35%
Student transportation	245,076.81	2.03%	456,557.52	3.76%
State programs	9,918.72	0.08%	11,542.06	0.09%
Federal programs	732,193.12	6.07%	241,267.10	1.99%
Other student support	900,145.67	7.47%	822,261.54	6.77%
Capital projects	335,503.54	2.78%	1,446,986.58	11.91%
Debt Service	894,191.50	7.42%	797,673.59	6.56%
<b>Total Disbursements</b>	<b>12,057,944.53</b>	<b>100.00%</b>	<b>12,151,362.02</b>	<b>100.00%</b>
Change in net assets before special items	(582,756.74)		(759,040.73)	
Special items:				
Debt proceeds	0.00		6,730,000.00	
Debt payoff	0.00		(5,200,000.00)	
Change in Net Position	(582,756.74)		770,959.27	
Beginning Net Position	8,781,648.58		8,010,689.31	
Ending Net Position	<u>\$ 8,198,891.84</u>		<u>\$ 8,781,648.58</u>	
Restricted	2,626,141.65		2,521,413.34	
Unrestricted	5,572,750.19		6,260,235.24	
Total Net Position	<u>\$ 8,198,891.84</u>		<u>\$ 8,781,648.58</u>	

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
August 31, 2021

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	\$ 3,274,548.81	\$ 3,845,769.40	\$ (571,220.59)
Depreciation Fund Balance	1,688,128.00	1,820,005.32	(131,877.32)
Employee Benefit Fund Balance	51,096.78	53,346.77	(2,249.99)
Activities Fund Balance	380,128.33	353,639.12	26,489.21
School Nutrition Fund Balance	138,675.43	153,497.71	(14,822.28)
Bond Fund Balance	869,521.35	900,975.82	(31,454.47)
Special Building Fund Balance	1,746,147.51	1,609,978.01	136,169.50
Qualified Capital Purpose			
Undertaking Fund Balance	10,472.79	10,459.51	13.28
Student Fee Fund Balance	40,172.84	33,976.92	6,195.92
<b>Total Governmental Fund Balances</b>	<b>\$ 8,198,891.84</b>	<b>\$ 8,781,648.58</b>	<b>\$ (582,756.74)</b>

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 \$12,696,677.00 in available resources and \$10,796,677.00 in disbursements. Actual General Fund receipts were \$183,833.23 more than budget. Actual General Fund disbursements were \$795,913.18 less than budget, due mainly to less than expected spending in regular instruction, special education instruction and vehicle operation.

Debt Administration

As of August 31, 2021, the District had outstanding general obligation indebtedness of \$5,810,000.00 as compared to \$6,370,000.00 on August 31, 2020. Principal payments of \$560,000.00 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, 2021

	<u>Governmental Funds</u>
<b><u>Assets</u></b>	
Cash in bank	\$ 5,734,235.51
Certificates of deposit	1,200,533.03
Cash at county treasurer	<u>1,264,123.30</u>
Total Assets	<u><u>8,198,891.84</u></u>
<b><u>Net Position</u></b>	
Restricted:	
Capital improvement projects	1,756,620.30
Debt service	869,521.35
Unrestricted	<u>5,572,750.19</u>
Total Net Position	<u><u>\$ 8,198,891.84</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, 2021

<b>Functions/Programs</b>	Disbursements	Program Receipts		Net Receipts (Disbursements) Governmental Activities
		Charges for Services	Operating Grants and Contributions	
<b>Primary Government:</b>				
Regular instruction	\$ 4,189,064.37	\$ 9,308.17	\$ 9,131.39	\$ (4,170,624.81)
Special education	1,023,890.83		490,253.00	(533,637.83)
Support services - students:				
Guidance, health, other	341,786.70			(341,786.70)
Special education	101,213.95			(101,213.95)
Support services - instruction	733,726.30			(733,726.30)
General administration	561,391.44			(561,391.44)
Office of the principal	568,207.75			(568,207.75)
Central services	66,272.34			(66,272.34)
Operation and maint. of plant	1,355,361.49			(1,355,361.49)
Student transportation	245,076.81		65,034.86	(180,041.95)
State programs	9,918.72		6,613.00	(3,305.72)
Federal programs	732,193.12		205,578.52	(526,614.60)
Other student support	900,145.67	156,417.21	482,435.05	(261,293.41)
Capital projects	335,503.54			(335,503.54)
Debt Service	894,191.50			(894,191.50)
<b>Total Governmental Activities</b>	<b>\$ 12,057,944.53</b>	<b>\$ 165,725.38</b>	<b>\$ 1,259,045.82</b>	<b>(10,633,173.33)</b>
<b>General Receipts</b>				
Property taxes				7,896,219.69
Public power district sales tax				48,966.07
Motor vehicle taxes				510,109.69
Other taxes				778,351.95
Interest income				37,725.02
County sources				36,137.91
State aid				374,718.00
Other state receipts				106,469.11
Other general receipts				261,719.15
<b>Total General Receipts</b>				<b>10,050,416.59</b>
Change in Net Position - Modified Cash Basis				(582,756.74)
Net Position- Modified Cash Basis, Beginning of Year				8,781,648.58
Net Position - Modified Cash Basis, End of Year				<b>\$ 8,198,891.84</b>

See accompanying notes to the financial statements.

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**BALANCE SHEET - MODIFIED CASH BASIS**

**GOVERNMENTAL FUNDS**

August 31, 2021

	Major Funds		
	General Fund	Depreciation Fund	Bond Fund
<b><u>Assets</u></b>			
Cash in bank	\$ 2,172,858.69	\$ 1,061,105.58	\$ 775,209.25
Certificates of deposit		627,022.42	
Cash at county treasurer	<u>1,101,690.12</u>		<u>94,312.10</u>
Total Assets	<u>3,274,548.81</u>	<u>1,688,128.00</u>	<u>869,521.35</u>
<b><u>Fund Balances</u></b>			
Restricted for:			
Capital projects			
Debt service			869,521.35
Assigned for:			
Capital purchases		1,688,128.00	
School employee benefit			
School nutrition program			
Student activities			
Unassigned	<u>3,274,548.81</u>		
Total Fund Balances	<u>\$ 3,274,548.81</u>	<u>\$ 1,688,128.00</u>	<u>\$ 869,521.35</u>

See accompanying notes to the financial statements.

Exhibit C

Special Building Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,120,631.58	\$ 604,430.41	\$ 5,734,235.51
557,394.85	16,115.76	1,200,533.03
68,121.08	-	1,264,123.30
<u>1,746,147.51</u>	<u>620,546.17</u>	<u>8,198,891.84</u>
1,746,147.51	10,472.79	1,756,620.30
		869,521.35
		1,688,128.00
	51,096.78	51,096.78
	138,675.43	138,675.43
	420,301.17	420,301.17
		<u>3,274,548.81</u>
<u>\$ 1,746,147.51</u>	<u>\$ 620,546.17</u>	<u>\$ 8,198,891.84</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, 2021

	Major Funds		
	General Fund	Depreciation Fund	Bond Fund
<b><u>Receipts</u></b>			
Taxes:			
Property	\$ 6,872,238.18		\$ 578,574.17
Public power district sales tax	48,966.07		
Motor vehicle	510,109.69		
Other	678,043.52		56,779.00
Interest income	4,202.97	\$ 11,487.36	1,021.23
Contributions & donations			
Other local receipts	11,558.17		4,509.66
County receipts	36,137.91		
State aid	374,718.00		
Special education	511,757.00		
Other state receipts	156,492.50		120.47
Federal receipts	214,709.91		
Non-revenue receipts	10,609.31	25,000.00	
Transfers			
Total Receipts	<u>9,429,543.23</u>	<u>36,487.36</u>	<u>641,004.53</u>
<b><u>Disbursements</u></b>			
Regular instruction	4,189,064.37		
Special education	1,023,890.83		
Support services - students:			
Guidance, health, other	341,786.70		
Special education school age	101,213.95		
Support services - instruction	731,386.30		
Support services - general administration	561,391.44		
Office of the principal	568,207.75		
Central services	66,272.34		
Operation and maintenance of plant	1,355,361.49		
Student transportation - regular	202,262.59		
Student transportation - special education	42,814.22		
State programs	9,918.72		
Federal programs	732,193.12		
Other student support			
Capital projects		168,364.68	
Debt Service			672,459.00
Transfers	75,000.00		
Total Disbursements	<u>10,000,763.82</u>	<u>168,364.68</u>	<u>672,459.00</u>
Net Change in Fund Balance	(571,220.59)	(131,877.32)	(31,454.47)
Fund Balance, Beginning of Year	<u>3,845,769.40</u>	<u>1,820,005.32</u>	<u>900,975.82</u>
Fund Balance, End of Year	<u>\$ 3,274,548.81</u>	<u>\$ 1,688,128.00</u>	<u>\$ 869,521.35</u>

See accompanying notes to the financial statements.

Special Building Fund	Other Governmental Funds	Reclassifications	Total Governmental Funds
\$ 445,402.84	\$ 4.50		\$ 7,896,219.69
			48,966.07
			510,109.69
60,213.70			795,036.22
19,424.32	1,589.14		37,725.02
	4,078.06		4,078.06
	372,083.12		388,150.95
			36,137.91
			374,718.00
			511,757.00
	2,879.50		159,492.47
	462,477.49		677,187.40
			35,609.31
	75,000.00	\$ (75,000.00)	-
525,040.86	918,111.81	(75,000.00)	11,475,187.79
			4,189,064.37
			1,023,890.83
			341,786.70
			101,213.95
	2,340.00		733,726.30
			561,391.44
			568,207.75
			66,272.34
			1,355,361.49
			202,262.59
			42,814.22
			9,918.72
			732,193.12
	900,145.67		900,145.67
167,138.86			335,503.54
221,732.50			894,191.50
		(75,000.00)	-
388,871.36	902,485.67	(75,000.00)	12,057,944.53
136,169.50	15,626.14	-	(582,756.74)
1,609,978.01	604,920.03	-	8,781,648.58
\$ 1,746,147.51	\$ 620,546.17	\$ -	\$ 8,198,891.84

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**NOTES TO THE FINANCIAL STATEMENTS**

August 31, 2021

**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, 2021

**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, 2021

**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, 2021

**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, 2021, the District's carrying amount of deposits was \$6,934,768.54. The bank balances for all funds totaled \$7,438,845.84. For purposes of classifying categories of custodial risk, the bank balances of the District's deposits, as of August 31, 2021, 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, 2021

**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, 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**NOTES TO THE FINANCIAL STATEMENTS**

August 31, 2021

**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, 2021, the District's total payroll for all employees was \$5,335,298.35. Total covered payroll was \$5,100,141.73. 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, 2019 through August 31, 2021. 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, 2021 was \$501,423.82.

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**NOTES TO THE FINANCIAL STATEMENTS**

August 31, 2021

**NOTE D – RETIREMENT PLAN (cont'd)**

*Pension Liabilities* - At June 30, 2020 the District had a liability of \$3,207,366.00 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, 2020, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 88.71% funded as of June 30, 2020 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The 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, 2020, the District's proportion was 0.205776 percent, which was a decrease of 19.273455 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$640,815.00.

*Actuarial Assumptions* - The total pension liability in the June 30, 2020 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, 2020, 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, 2021

**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, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<b><u>Asset Class</u></b>	<b><u>Target Allocation</u></b>	<b><u>Long Term Expected Real Rate of return *</u></b>
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, 2020 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 2119.

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**NOTES TO THE FINANCIAL STATEMENTS**

August 31, 2021

**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%	\$ 7,122,387.00
Current discount rate	7.5%	\$ 3,207,366.00
1% increase	8.5%	\$ (24,525.00)

*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](http://www.auditors.nebraska.gov/APA_Reports).

**NOTE E – LONG-TERM DEBT**

Changes in long-debt obligations for the year ended August 31, 2021, are as follows:

	Balance at Sept. 1, 2020	Increases	Decreases	Balance at Aug. 31, 2021	Due within One Year
Governmental activities:					
Series 2014 Bonds	\$ 655,000.00		\$ 325,000.00	\$ 330,000.00	\$ 330,000.00
Series 2015B Bonds	430,000.00		215,000.00	215,000.00	215,000.00
Series 2020A Bonds	2,995,000.00		15,000.00	2,980,000.00	15,000.00
Series 2020B Bonds	2,290,000.00		5,000.00	2,285,000.00	15,000.00
Technology Lease-Purchase	69,996.84		22,892.50	47,104.34	23,329.51
HVAC Lease-Purchase	1,445,000.00		195,000.00	1,250,000.00	200,000.00
	<u>\$ 7,884,996.84</u>	<u>\$ -</u>	<u>\$ 777,892.50</u>	<u>\$ 7,107,104.34</u>	<u>\$ 798,329.51</u>

Interest paid on the above debt during the fiscal year: \$ 139,013.22

Debt service requirements on long-term debt at August 31, 2021, are as follows:

Year Ended August 31,	Governmental Activities			
	Bonds		Lease-Purchase	
	Principal	Interest	Principal	Interest
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	610,000.00	58,523.75	215,000.00	8,047.50
2017 - 2031	2,835,000.00	125,674.25	220,000.00	4,070.00
	<u>\$ 5,810,000.00</u>	<u>\$ 513,046.75</u>	<u>\$ 1,297,104.39</u>	<u>\$ 83,449.01</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, 2021

**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, 2021, the value of commodities received by the District was \$36,928.79.

**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  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended August 31, 2021

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Identifying Number</u>	<u>CFDA Number</u>	<u>Disbursements</u>
<b><u>U.S. Department of Education</u></b>			
Passed through State Department of Education:			
Special Education Cluster:			
IDEA Base & Enrollment/Poverty	41-0504-000	84.027	\$ 135,846.60
IDEA Part B Pre-School	41-0504-000	84.173	<u>1,138.00</u>
Total Special Education Cluster			\$ 136,984.60
Title I, Part A	41-0504-000	84.010	59,609.00
Career & Technical Education	41-0504-000	84.048	5,680.52
Title II, Part A	41-0504-000	84.367	14,536.00
ESSER	41-0504-000	84.425D	512,383.00
Other Federal Program	41-0504-000	84.U01	<u>3,000.00</u>
TOTAL DEPARTMENT OF EDUCATION			<u>732,193.12</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medicaid administrative outreach	47-6014245	93.778	<u>3,498.82</u>
Total Medicaid Cluster			<u>3,498.82</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,498.82</u>
<b><u>U.S. Department of Agriculture</u></b>			
Child Nutrition Cluster:			
Passed through State Department of Education:			
School Breakfast Program	41-0504-000	10.553	1,583.14
School Lunch Program	41-0504-000	10.555	10,646.00
Summer Food Program	41-0504-000	10.559	<u>449,101.80</u>
Total State Department of Education			<u>461,330.94</u>
Passed through State Department of Social Services:			
Food Commodity Program	410504	10.555	<u>36,928.79</u>
Total State Department of Social Services			<u>36,928.79</u>
Total Child Nutrition Cluster			<u>498,259.73</u> *
TOTAL DEPARTMENT OF AGRICULTURE			<u>498,259.73</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 1,233,951.67</u>

\* Denotes Major Program

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended August 31, 2021

**NOTE A - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Raymond Central School District No. 161 (the District) under programs of the federal government for the year ended August 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement: for Federal Awards* (Uniform Guidance) wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – FOOD DONATION PROGRAM**

The District reports commodities consumed on the Schedule at fair value. The District allocated donated food commodities to the school nutrition program that benefitted from the use of those donated food commodities.

**NOTE D – PASS-THROUGH SUB-RECIPIENTS**

The District did not pass-through any federal awards to sub-recipients.

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 3,845,769.40	\$ 3,450,967.00
<b>Receipts</b>		
<b>Local Sources:</b>		
1110 Property taxes	6,854,454.85	7,466,374.00
1115 Carline tax	3,779.59	3,500.00
1120 Public power sales tax	48,966.07	-
1125 Motor vehicle taxes	510,109.69	489,778.00
1140 Penalties and interest on taxes	17,783.33	-
1190 Other taxes	2,997.47	-
1370 Preschool tuition and fees	9,308.17	9,000.00
1510 Interest income	4,202.97	10,200.00
1910 Rental of school facilities	-	2,000.00
1911 Local license fees	2,250.00	18,000.00
Total Local Sources	7,453,852.14	7,998,852.00
<b>County Sources:</b>		
2110 County fines and license fees	35,885.41	45,000.00
2210 ESU receipts	252.50	-
Total County Sources	36,137.91	45,000.00
<b>State Sources:</b>		
3110 State aid	374,718.00	374,718.00
3120 Special education	490,253.00	350,000.00
3125 Special education - transportation	21,504.00	20,000.00
3130 Homestead exemption	185,563.73	-
3131 Property tax credit	466,839.97	-
3132 Personal property tax credit	839.06	-
3180 Pro-rate motor vehicle	18,023.70	17,000.00
3400 State apportionment	106,348.64	136,406.00
3535 High ability learners	6,613.00	6,221.00
3990 Other state receipts	43,530.86	50,000.00
Total State Sources	1,714,233.96	954,345.00

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
<b>Federal Sources:</b>		
4505 Title I, part A	\$ 16,079.00	\$ -
4509 Title II, part A	12,970.00	56,908.00
4518 IDEA base & enrollment/poverty	123,866.00	90,000.00
4521 IDEA proportionate share	2,574.00	-
4525 Carl Perkins	5,680.52	5,500.00
4530 Other federal categorical receipts	3,000.00	5,000.00
4708 Medicaid in public schools	5,632.57	2,000.00
4709 Medicaid administrative	3,498.82	2,600.00
4996 ESSER	41,409.00	85,305.00
Total Federal Sources	<u>214,709.91</u>	<u>247,313.00</u>
<b>Non-Revenue Sources:</b>		
5300 Sale of property	8,825.00	200.00
5301 Insurance adjustments	411.16	-
5690 Other non-revenue sources	1,373.15	-
Total Non-Revenue Sources	<u>10,609.31</u>	<u>200.00</u>
Total Receipts From All Sources	<u>9,429,543.23</u>	<u>9,245,710.00</u>
Total Available Resources	<u>13,275,312.63</u>	<u>12,696,677.00</u>
<b>Disbursements</b>		
<b>Program:</b>		
1100 Regular instruction	3,938,894.14	4,288,420.00
1125 Flex spending	42,261.14	100,000.00
1160 Poverty program	113,731.86	200,000.00
1190 Early childhood education	89,403.23	100,000.00
1200 Special education	1,023,890.83	1,193,538.00
1300 Summer School	4,774.00	5,000.00
2120 Guidance services	223,256.56	221,857.00
2130 Health services	68,261.35	100,000.00
2141 Psychological services SPED	45,489.00	228,119.00
2151 Speech pathology-audiology SPED	17,222.98	20,000.00
2161 Occupational therapy SPED	18,979.62	20,000.00
2171 Physical therapy SPED	7,608.49	10,000.00
2181 Visually impaired SPED	11,913.86	15,000.00
2190 Support services - other	50,268.79	50,000.00
2211 School improvement	4,800.00	-
2212 Instruction and curriculum development	5,337.00	-
2213 Instructional staff training	1,511.62	-
2220 Library-media services	139,716.38	-

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
<b>Program (cont'd):</b>		
2230 Instruction-related technology	\$ 580,021.30	\$ 523,045.00
2310 Board of education	133,135.06	156,225.00
2320 Executive administration	380,634.87	398,748.00
2330 District legal services	47,621.51	78,000.00
2410 Office of the principal	568,207.75	596,624.00
2510 Fiscal services	66,272.34	150,000.00
2610 Operation of buildings	527,965.73	600,000.00
2620 Maintenance of buildings	817,034.28	837,693.00
2650 Vehicle operation & maintenance	195.80	27,545.00
2660 Security	10,165.68	10,000.00
2710 Vehicle operations	202,262.59	571,206.00
2712 Vehicle operations SPED	42,814.22	92,929.00
3535 High ability learners	9,918.72	-
6200 Title I, part A	59,609.00	60,000.00
6310 Title II, part A	14,536.00	15,000.00
6406 IDEA part B preschool	1,138.00	-
6408 IDEA part B birth - 21	135,846.60	100,000.00
6700 Carl Perkins	5,680.52	-
6990 Other federal categorical programs	3,000.00	17,728.00
6997 ESSER II	157,781.00	-
6998 ESSER III	354,602.00	-
8000 Transfers	75,000.00	10,000.00
	<u>10,000,763.82</u>	<u>10,796,677.00</u>
 Total Disbursements By All Programs		
	<u>10,000,763.82</u>	<u>10,796,677.00</u>
 Ending Fund Balance	<u>\$ 3,274,548.81</u>	<u>\$ 1,900,000.00</u>

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

Checking	\$ 2,172,858.69
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**County Treasurer:**

Butler	\$ 2,297.82
Lancaster	246,308.28
Saunders	829,978.76
Seward	23,105.26
	\$ 1,101,690.12

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**DEPRECIATION FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 1,820,005.32	\$ 1,775,729.00
<b>Cash Receipts:</b>		
Interest income	\$ 11,487.36	
Fund transfers in	0.00	
Non-revenue receipts	25,000.00	
Total Cash Receipts	36,487.36	11,471.00
Total Funds Available	1,856,492.68	1,787,200.00
<b>Cash Disbursements:</b>		
Other purchased property services	110,000.00	
Equipment	58,364.68	
Total Cash Disbursements	168,364.68	1,787,200.00
Ending Fund Balance	\$ 1,688,128.00	\$ -
<b>Analysis of Fund Balance:</b>		
Cash in Bank:		
Checking	\$ 1,061,105.58	
Certificates of deposit	627,022.42	
	\$ 1,688,128.00	

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**EMPLOYEE BENEFIT FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget	
Beginning Fund Balance	\$ 53,346.77	\$ 54,047.00	
<b>Cash Receipts:</b>			
Interest income	\$ 90.01		
Total Cash Receipts	90.01	350.00	
Total Funds Available	53,436.78	54,397.00	
<b>Cash Disbursements:</b>			
Benefits paid	2,340.00		
Total Cash Disbursements	2,340.00	54,397.00	
Ending Fund Balance	\$ 51,096.78	\$ -	
<b>Analysis of Fund Balance:</b>			
Cash in Bank:			
Checking	\$ 34,981.02		
Certificates of deposit	16,115.76		
	\$ 51,096.78		

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**ACTIVITY FUND**  
For the Year Ended August 31, 2021

	Balance 9/1/2020	Receipts	Disbursements	Balance 8/31/2021
Annual	\$ 8,719.29	\$ 14,653.57	\$ 12,946.01	\$ 10,426.85
AP funds	30,684.83	12,516.48	8,505.50	34,695.81
Art class	-	100.00	-	100.00
Athletics	107,866.05	137,756.51	140,756.08	104,866.48
Band	253.71	1,042.00	581.28	714.43
Band trip	10,669.76	-	-	10,669.76
Baseball	260.26	590.64	-	850.90
Boys basketball	3,742.42	3,832.39	7,153.24	421.57
Ceresco book fair	87.75	-	-	87.75
Ceresco box tops	347.59	44.90	-	392.49
Ceresco field trips	2,994.32	-	-	2,994.32
Ceresco playground	1,462.75	-	-	1,462.75
Ceresco pop	115.78	32.16	182.31	(34.37)
Cheerleaders	2,842.72	9,439.93	7,770.80	4,511.85
Choir	14,171.91	281.58	216.47	14,237.02
Class of 2020	30.01	-	30.01	-
Class of 2021	1,147.69	1,602.00	2,366.40	383.29
Class of 2022	458.21	4,129.83	2,911.70	1,676.34
Class of 2023	54.75	-	-	54.75
Class of 2024	264.96	-	-	264.96
Class of 2027	-	3,726.98	1,863.49	1,863.49
College access grant	-	120.11	120.11	-
Concessions	21,923.27	1,632.00	73.51	23,481.76
Cross country	513.98	-	6.00	507.98
Culinary snack cart	1,228.58	75.00	58.01	1,245.57
DI	4,614.68	-	-	4,614.68
Drama	2,312.27	-	-	2,312.27
Drill team	(266.30)	6,239.83	5,445.60	527.93
Elementary fines	516.05	-	-	516.05
Elementary PE	2,167.50	-	-	2,167.50
Elementary pictures	2,426.09	1,309.65	738.63	2,997.11
Elementary prof development	2,252.44	-	-	2,252.44
Elementary reading	548.06	-	-	548.06
Elementary student council	483.85	-	-	483.85

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**ACTIVITY FUND**  
For the Year Ended August 31, 2021

	Balance 9/1/2020	Receipts	Disbursements	Balance 8/31/2021
FBLA	\$ 2,731.25	\$ 2,915.49	\$ 2,547.52	\$ 3,099.22
FFA	4,201.59	39,837.33	36,202.84	7,836.08
Field trips	-	5,004.00	417.39	4,586.61
Fines	516.82	1,044.76	-	1,561.58
Football	4,930.38	9,712.66	6,291.99	8,351.05
Girls basketball	1,319.99	1,425.32	903.21	1,842.10
Golf activity	1,068.91	-	-	1,068.91
HAL	91.41	-	31.75	59.66
Hot lunch	32.63	325.00	10.00	347.63
High school caring shelves	1,101.21	1,966.00	694.39	2,372.82
High school computer	10,538.91	270.00	2,966.00	7,842.91
High school pop	207.98	437.84	643.10	2.72
JH boys basketball	15.31	-	-	15.31
JH football	5.85	142.41	32.94	115.32
JH girls basketball	67.68	-	-	67.68
JH student council	299.95	-	-	299.95
JH track	629.85	-	77.91	551.94
JH volleyball	229.99	341.50	-	571.49
Junior achievement	649.57	-	20.00	629.57
Kindness account	19,942.33	15,122.00	19,277.77	15,786.56
Library	2,194.73	225.43	-	2,420.16
Life skills	2.41	-	-	2.41
Mock trial	380.96	-	-	380.96
National honor society	37.45	-	-	37.45
Pre kindergarten	2,095.36	2,509.35	2,587.15	2,017.56
Professional development	16,712.32	6,660.00	6,275.48	17,096.84
PTO	(107.32)	3,163.86	1,693.16	1,363.38
Rain garden	459.50	-	-	459.50
RC concessions	(2,335.65)	20,742.93	18,302.00	105.28
RC foundation	-	4,078.06	4,078.06	-
RC pacts	414.97	-	-	414.97
Restitution	88.00	-	-	88.00
SADD	61.17	-	-	61.17
Service fee	(39.93)	875.53	252.53	583.07
Social justice	194.12	-	-	194.12
Softball	3,683.51	4,476.42	2,095.06	6,064.87

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**ACTIVITY FUND**  
For the Year Ended August 31, 2021

	Balance 9/1/2020	Receipts	Disbursements	Balance 8/31/2021
Spanish club	\$ 2,134.33	\$ 458.00	\$ 1,497.50	\$ 1,094.83
Speech	5,860.41	9,707.55	9,495.67	6,072.29
Staff in-service	1,372.94	-	518.02	854.92
Student council	3,975.58	114.75	387.44	3,702.89
Student pop	2,939.50	251.84	2,193.72	997.62
Testing	3,969.23	551.00	425.00	4,095.23
TFK	5,510.14	-	108.90	5,401.24
Tonettes	159.86	-	-	159.86
Track	895.24	732.95	742.39	885.80
Valparaiso book fair	9,422.93	100.00	-	9,522.93
Valparaiso box tops	3,017.19	215.70	-	3,232.89
Valparaiso field trips	6,022.24	-	-	6,022.24
Valparaiso in-service	3,214.81	-	-	3,214.81
Valparaiso movie night	3,310.84	-	-	3,310.84
Valparaiso office book fund	953.25	-	-	953.25
Valparaiso pop	982.01	275.17	182.30	1,074.88
Volleyball	1,943.97	15,601.50	12,110.99	5,434.48
Weight room	69.00	-	1,200.00	(1,131.00)
Wrestling	567.21	11,178.98	7,112.35	4,633.84
<b>Total</b>	<b>\$ 353,639.12</b>	<b>\$ 359,588.89</b>	<b>\$ 333,099.68</b>	<b>\$ 380,128.33</b>
Original and Final Budget	\$ 392,952.00	\$ 475,000.00	\$ 867,952.00	\$ -

**Analysis of Fund Balance:**

Cash in Bank:

Checking

\$ 380,128.33

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**SCHOOL NUTRITION FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 153,497.71	\$ 165,020.00
<b>Cash Receipts:</b>		
Interest income	\$ 112.80	
Sales - lunch	17,196.38	
Sales - breakfast	4,299.10	
Sales - special milk	5,230.00	
Sales - non-reimbursable	20,696.02	
Other contributions & grants	13,000.00	
State reimbursements	2,879.50	
Federal nutrition program	450,684.94	
Other federal receipts	11,792.55	
Total Cash Receipts	525,891.29	584,980.00
Total Funds Available	679,389.00	750,000.00
<b>Cash Disbursements:</b>		
Salaries	177,989.81	
Health insurance	13,820.24	
Social security	13,182.77	
Retirement	12,020.65	
Increased retirement contribution	4,127.97	
Repairs and maintenance	7,814.08	
General supplies	31,543.03	
Food	254,545.45	
Furniture & fixtures	21,705.14	
Dues and fees	1,196.92	
Miscellaneous expenses	2,767.51	
Total Cash Disbursements	540,713.57	750,000.00
Ending Fund Balance	\$ 138,675.43	\$ -
<b>Analysis of Fund Balance:</b>		
Cash in Bank:		
Checking	\$ 138,675.43	

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**BOND FUND**  
For the Year Ended August 31, 2021

	Actual	Final Budget
Beginning Fund Balance	\$ 900,975.82	\$ 851,909.00
<b>Cash Receipts:</b>		
Property taxes	\$ 577,037.99	
Carline tax	316.61	
Penalties and interest on taxes	1,536.18	
Interest income	1,021.23	
Miscellaneous local receipts	4,509.66	
Homestead exemption	15,565.28	
Property tax credit	39,285.47	
Personal property tax credit	67.72	
Pro rate motor vehicle	1,543.92	
Other state receipts	120.47	
Total Cash Receipts	641,004.53	7,628,700.00
Total Funds Available	1,541,980.35	8,480,609.00
<b>Cash Disbursements:</b>		
Bond principal paid	560,000.00	
Bond interest paid	111,059.00	
Fees	1,400.00	
Total Cash Disbursements	672,459.00	8,480,609.00
Ending Fund Balance	\$ 869,521.35	\$ -
<b>Analysis of Fund Balance:</b>		
Cash in Bank:		
Checking	\$ 775,209.25	
County Treasurer:		
Butler	\$ 191.13	
Lancaster	24,128.45	
Saunders	68,147.73	
Seward	1,844.79	
	\$ 94,312.10	

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**SPECIAL BUILDING FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 1,609,978.01	\$ 1,433,481.00
<b>Cash Receipts:</b>		
Property taxes	\$ 444,155.55	
Carline tax	243.49	
Penalties and interest on taxes	1,247.29	
Interest income	19,424.32	
Miscellaneous local receipts	16,684.27	
Homestead exemption	11,964.27	
Property tax credit	30,073.74	
Personal property tax credit	21.40	
Pro rate motor vehicle	1,226.53	
Total Cash Receipts	525,040.86	501,490.00
Total Funds Available	2,135,018.87	1,934,971.00
<b>Cash Disbursements:</b>		
Buildings	167,138.86	
Bond principal paid	195,000.00	
Bond interest paid	26,732.50	
Total Cash Disbursements	388,871.36	1,934,971.00
Ending Fund Balance	\$ 1,746,147.51	\$ -
<b>Analysis of Fund Balance:</b>		
Cash in Bank:		
Checking	\$ 1,120,631.58	
Certificates of deposit	557,394.85	
	\$ 1,678,026.43	
County Treasurer:		
Butler	\$ 146.99	
Lancaster	14,277.04	
Saunders	52,278.30	
Seward	1,418.75	
	\$ 68,121.08	

**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, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 10,459.51	\$ 11,623.00
<b>Cash Receipts:</b>		
Property taxes	\$ 4.34	
Penalties and interest on taxes	0.16	
Interest income	8.78	
Total Cash Receipts	13.28	0.00
Total Funds Available	10,472.79	11,623.00
<b>Cash Disbursements:</b>		
Total Cash Disbursements	-	11,623.00
Ending Fund Balance	\$ 10,472.79	\$ -
<b>Analysis of Fund Balance:</b>		
Cash in Bank:		
Checking	\$ 10,472.79	

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**STUDENT FEE FUND**  
For the Year Ended August 31, 2021

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 33,976.92	\$ 24,357.00
<b>Cash Receipts:</b>		
Interest income	\$ 45.95	
Extracurricular activity fees	32,482.39	
Total Cash Receipts	32,528.34	125,000.00
Total Funds Available	66,505.26	149,357.00
<b>Cash Disbursements:</b>		
Extracurricular activity expenses	26,332.42	
Total Cash Disbursements	26,332.42	149,357.00
Ending Fund Balance	\$ 40,172.84	\$ -
<b>Analysis of Fund Balance:</b>		
Cash in Bank:		
Checking	\$ 40,172.84	

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Regular Instruction:**

Salaries - teachers	\$ 2,350,791.85
Salaries - aides	292.19
Salaries - substitutes	94,150.94
Salaries - additional compensation	211,029.54
Health insurance	558,813.96
Social security	218,483.68
Retirement	182,102.11
Increased retirement contribution	62,535.06
Other health benefits	61,568.78
Other employee benefits	10,088.76
Mileage paid to staff	2,592.67
Other professional services	50,385.56
General supplies	86,017.28
Books and periodicals	12,187.90
Machinery	11,088.45
Furniture and equipment	18,579.35
Dues and fees	2,275.00
Miscellaneous expenses	5,911.06
	3,938,894.14

**Flex Spending:**

Salaries - teachers	28,947.19
Health insurance	8,226.12
Social security	2,099.40
Retirement	2,128.40
Increased retirement contribution	730.91
Other employee benefits	129.12
	42,261.14

**Poverty Program:**

Salaries - teachers	74,556.48
Health insurance	20,875.56
Social security	6,300.93
Retirement	5,763.66
Increased retirement contribution	1,979.27
Other health benefits	3,857.52
Other employee benefits	398.44
	113,731.86

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Early Childhood Education:**

Salaries - teachers	\$ 51,416.42
Salaries - substitutes	2,887.50
Health insurance	23,503.08
Social security	4,098.91
Retirement	3,982.89
Increased retirement contribution	1,367.76
Other health benefits	240.00
Other employee benefits	267.60
Employee training and development	112.46
Mileage paid to staff	335.54
General supplies	1,191.07
	<hr/>
	89,403.23
	<hr/>

**Special Education Instruction:**

Salaries - teachers	377,765.87
Salaries - aides	309,026.54
Salaries - substitutes	42,116.70
Salaries - additional compensation	7,146.28
Health insurance	77,005.94
Social security	56,339.62
Retirement	50,837.51
Increased retirement contribution	17,457.94
Other health benefits	16,954.84
Other employee benefits	1,593.78
Employee training and development	1,058.00
Mileage paid to staff	673.15
Travel	977.88
Services purchased from ESU	58,041.02
General supplies	5,750.68
Furniture and equipment	644.10
Dues and fees	500.98
	<hr/>
	1,023,890.83
	<hr/>

**Summer School:**

Salaries - aides	4,038.12
Social security	308.96
Retirement	253.22
Increased retirement contribution	86.96
General supplies	86.74
	<hr/>
	4,774.00
	<hr/>

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Guidance Services:**

Salaries - teachers	\$ 144,677.52
Salaries - substitutes	877.50
Health insurance	39,771.12
Social security	11,005.85
Retirement	10,637.78
Increased retirement contribution	3,653.08
Other health benefits	7,485.04
Other employee benefits	671.04
Employee training and development	263.00
General supplies	4,214.63
	<hr/>
	223,256.56

**Health Services:**

Salaries - professional non-certified	51,014.58
Social security	4,213.36
Retirement	3,750.99
Increased retirement contribution	1,288.12
Other health benefits	4,062.50
Other employee benefits	115.36
General supplies	3,469.46
Machinery	189.98
Dues and fees	157.00
	<hr/>
	68,261.35

**Psychological Services SPED:**

Services purchased from ESU	<hr/> 45,489.00
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**Speech Pathology-Audiology SPED:**

Services purchased from ESU	<hr/> 17,222.98
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**Occupational Therapy SPED:**

Other professional services	<hr/> 18,979.62
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**Physical Therapy SPED:**

Other professional services	<hr/> 7,608.49
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**Visually Impaired SPED:**

Services purchased from ESU	<hr/> 11,913.86
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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, 2021  
(Unaudited)

**Support Services:**

Salaries - additional compensation	\$ 20,296.50
Health insurance	225.70
Social security	1,061.69
Retirement	1,003.65
Increased retirement contribution	344.66
Mileage paid to staff	1,433.48
General supplies	18,908.11
Dues and fees	6,995.00
	<hr/>
	50,268.79

**School Improvement:**

Dues and fees	<hr/> 4,800.00
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**Instruction & Curriculum Development:**

Employee training and development	2,649.00
Dues and fees	2,688.00
	<hr/>
	5,337.00

**Instructional Staff Training:**

Employee training and development	<hr/> 1,511.62
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**Library-Media Services:**

Salaries - professional	98,725.13
Salaries - substitutes	1,552.50
Salaries - additional compensation	50.00
Health insurance	9,287.00
Social security	7,597.55
Retirement	7,267.70
Increased retirement contribution	2,495.78
Other health benefits	3,765.74
Other employee benefits	386.78
Mileage paid to staff	170.76
Other technical services	4,593.03
General supplies	1,729.61
Books and periodicals	2,094.80
	<hr/>
	139,716.38

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Instruction Related Technology:**

Salaries - professional	\$ 193,861.75
Salaries - substitutes	202.50
Salaries - additional compensation	6,418.75
Health insurance	53,021.88
Social security	14,731.94
Retirement	14,726.17
Increased retirement contribution	5,057.07
Other health benefits	4,097.52
Other employee benefits	905.62
Employee training and development	7,161.60
Other professional services	298.00
Other technical services	82,326.35
Rentals of Computers & Related Equipment	24,114.22
Supplies - technology related	44,529.55
Technology related hardware	123,451.05
Dues and fees	5,117.33
	<hr/>
	580,021.30

**Board of Education:**

Insurance	119,925.75
Travel	169.62
General supplies	938.64
Supplies - technology related	560.07
Dues and fees	9,040.98
Miscellaneous expenses	2,500.00
	<hr/>
	133,135.06

**Executive Administration:**

Salaries - superintendent	138,550.04
Salaries - professional non-certificated	92,680.04
Salaries - additional compensation	17,773.27
Health insurance	56,983.52
Social security	18,599.94
Retirement	15,490.24
Increased retirement contribution	5,319.45
Other health benefits	7,267.12
Other employee benefits	987.00
Mileage paid to staff	2,374.99
Travel	2,436.85
General supplies	13,346.99
Books and periodicals	453.50
Dues and fees	8,371.92
	<hr/>
	380,634.87

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**District Legal Services:**

Legal services	\$ 47,621.51
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**Office of the Principal:**

Salaries - non-instructional	84,993.58
Salaries - professional	305,895.14
Salaries - substitutes	446.51
Salaries - additional compensation	5,661.60
Health insurance	68,103.18
Social security	29,092.50
Retirement	29,163.09
Increased retirement contribution	10,014.80
Other health benefits	9,124.96
Other employee benefits	1,417.92
Mileage paid to staff	1,128.90
General supplies	12,417.04
Books and periodicals	358.04
Furniture and equipment	565.29
Dues and fees	9,550.20
Miscellaneous expenses	275.00
	568,207.75

**Fiscal Services:**

Other professional services	7,080.94
Other technical services	7,058.50
Communications	25,495.60
Postage	3,167.75
Advertising	3,338.47
General supplies	3,358.79
Supplies - technology related	2,000.00
Furniture and equipment	14,442.29
Dues and fees	330.00
	66,272.34

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Operation of Buildings:**

Salaries - non-instructional	\$ 170,303.50
Salaries - additional compensation	812.72
Health insurance	49,925.50
Social security	13,105.57
Retirement	12,580.90
Increased retirement contribution	4,320.37
Other health benefits	4,547.50
Other employee benefits	98.75
Other professional services	10,267.00
Utility services	13,130.12
General supplies	30,983.82
Utility energy services	216,165.55
Fuel	589.89
Furniture and equipment	1,134.54
	<hr/>
	527,965.73
	<hr/>

**Maintenance of Buildings:**

Salaries - non-instructional	46,454.63
Health insurance	23,512.92
Social security	3,330.06
Retirement	3,233.01
Increased retirement contribution	1,110.22
Other employee benefits	286.23
Other professional services	32,163.85
Cleaning services	36,852.57
Repairs and maintenance	612,855.97
Other purchased property services	1,451.00
General supplies	46,638.70
Furniture and equipment	277.97
Machinery	8,867.15
	<hr/>
	817,034.28
	<hr/>

**Vehicle Operation & Maintenance:**

Repairs and maintenance	195.80
	<hr/>

**Security:**

Other technical services	10,165.68
	<hr/>

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Vehicle Operation:**

Salaries - non-instructional	\$ 106,204.28
Salaries - substitutes	9,723.98
Health insurance	10,444.02
Social security	8,720.17
Retirement	8,055.19
Increased retirement contribution	2,766.20
Other health benefits	50.00
Other employee benefits	65.80
Other technical services	299.50
Repairs and maintenance	27,781.75
Other purchased property services	374.96
Insurance	21,062.25
Fuel	2,974.49
Dues and fees	1,500.00
Miscellaneous expenses	2,240.00
	202,262.59

**Vehicle Operation - Special Education:**

Salaries - non-instructional	14,144.45
Salaries - substitutes	161.07
Social security	1,094.58
Retirement	1,045.22
Increased retirement contribution	358.94
Employee training and development	60.00
Mileage paid to staff	16,040.01
Repairs and maintenance	913.08
Insurance	5,549.00
Fuel	3,447.87
	42,814.22

**High Ability Learners:**

Salaries - professional	7,452.96
Health insurance	728.04
Social security	544.44
Retirement	548.01
Increased retirement contribution	188.19
Other health benefits	128.28
Other employee benefits	28.80
General supplies	300.00
	9,918.72

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**GENERAL FUND**  
For the Year Ended August 31, 2021  
(Unaudited)

**Title I, Part A:**

Salaries - teachers	\$ 39,500.30
Health insurance	8,285.64
Social security	3,010.63
Retirement	2,904.40
Increased retirement contribution	997.39
Other health benefits	4,613.56
Other employee benefits	297.08
	<hr/>
	59,609.00

**Title II, Part A:**

Salaries - teachers	12,356.00
Social security	2,180.00
	<hr/>
	14,536.00

**IDEA Part B Preschool:**

Services purchased from ESU	<hr/> 1,138.00
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**IDEA Base & Enrollment Poverty:**

Salaries - aides	27,327.54
Salaries - substitutes	299.25
Health insurance	2,424.24
Social security	2,184.47
Retirement	1,458.83
Increased retirement contribution	500.97
Other professional services	16,723.94
Services purchased from ESU	84,927.36
	<hr/>
	135,846.60

**Carl Perkins:**

General supplies	5,551.52
Dues and fees	129.00
	<hr/>
	5,680.52

**Other Federal Categorical Programs:**

General supplies	<hr/> 3,000.00
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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, 2021  
(Unaudited)

**ESSER II:**

Salaries - teachers	\$ 17,250.00
Social security	1,319.68
Retirement	1,001.78
Increased retirement contribution	344.02
General supplies	137,865.52
	<hr/>
	157,781.00

**ESSER III:**

General supplies	283,731.00
Supplies - technology related	70,871.00
	<hr/>
	354,602.00

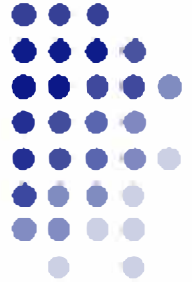
**Transfers:**

Activities fund	75,000.00
	<hr/>

Total Cash Disbursements	<u><u>\$ 10,000,763.82</u></u>
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# 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](http://www.mieraucpa.com)



## **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, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon, dated November 2, 2021. 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 questioned costs that we consider to be a significant deficiency as item 2021-1.

### **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 questioned costs. 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**

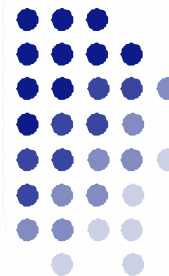
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in 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 2, 2021

# 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



## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

### **INDEPENDENT AUDITOR'S REPORT**

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

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

We have audited Raymond Central School District No. 161's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School District's major federal program for the year ended August 31, 2021. The School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

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

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

## Opinion on Each Major Federal Program

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

## Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.

## Report on Internal Control Over Compliance

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

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

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

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

*Muirau & Co., A.C.*

York, Nebraska  
November 2, 2021

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**  
Raymond, Nebraska  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
August 31, 2021

**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.
4. No significant deficiencies relating to the audit of the major federal award programs were disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs for Raymond Central School District No. 161 expresses an unmodified opinion.
6. Audit findings relative to the major federal award programs for Raymond Central School District No. 161 are reported in Part C of this schedule.
7. The program tested as a major program was:

Child Nutrition Cluster      10.553, 10.555, 10.559
8. The threshold for distinguishing Types A and B programs was \$750,000.00.
9. Raymond Central School District No. 161 was determined to be a high-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

SIGNIFICANT DEFICIENCY

2021-1 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.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

NONE

**RAYMOND CENTRAL SCHOOL DISTRICT NO. 161**

Raymond, Nebraska

**SCHEDULE OF PRIOR YEAR FINDINGS**

August 31, 2021

**2020-1 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.

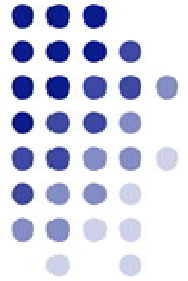
*Current Status:* See finding 2021-1.

# Mierau & Co., P.C.

November 5, 2021

Nebraska Department of Education  
PO Box 94987  
Lincoln, NE 68509-4987

Certified Public Accountants  
424 N. Grant Avenue  
York, NE 68467  
Phone: 402-362-3399  
Fax: 402-362-3390  
[www.mieraucpa.com](http://www.mieraucpa.com)



RE: Raymond Central School District No. 161 (55-0161)

During the performance of our audit fieldwork for the year ended August 31, 2021, we performed the following procedures regarding Raymond Central School District No. 161's (the District) student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

- We documented the District's policies and procedures for collecting student membership and attendance data.
- We determined that the District was following its policies and procedures for collecting student census data.
- We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
- We determined the District maintains a cumulative attendance and membership record for each student.
- We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2020-2021 school year.
- We sampled 12 students from the ADVISER report for the year ended August 31, 2021 and traced the days enrolled, present, and absent to the District's information system. Total days matched on 12 of the students sampled.
- Using the sample of 12 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
- We sampled 20 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 20 items sampled was appropriate.

If you need additional information please call us at (402) 362-3399 or email us at [brittany@mieraucpa.com](mailto:brittany@mieraucpa.com).

Sincerely,

*Mierau & Co., P.C.*

Brittney Burns, CPA  
[brittany@mieraucpa.com](mailto:brittany@mieraucpa.com)

Lisa D. Riley  
[lisa@mieraucpa.com](mailto:lisa@mieraucpa.com)



## DISTRICT INFORMATION

### ENROLLMENT



**51**  
Teachers



**716**  
PK-12 students

### MISSION

*The Raymond Central Community is committed to providing a positive, challenging learning environment which prepares each individual student to be a responsible citizen in an ever-changing society.*

Raymond Central is a consolidated public school district incorporating the communities of Davey, Raymond, Agnew, Ceresco and Valparaiso.

In 2017, a new preschool program was added to the Jr-Sr High campus. At the same time, the 6th grade transition program moved into new classrooms adjacent to the preschool. Elementary K-5 centers are located in both Ceresco and Valparaiso. Grades 7-12 attend a traditional Jr-Sr High that meets the varied needs of a wide range of students. All facilities have been updated allowing award-winning programs, high quality academic instruction, innovative teaching and one-to-one technology integration.

## RAYMOND CENTRAL PUBLIC SCHOOLS ANNUAL REPORT 2020-2021

# HIGHLIGHTS

## School Improvement Goal:

All students will meet or exceed normal growth rate on standardized tests annually.

# 78%

of Raymond Central students Grades 4-9 met or exceeded average growth on either the Fall or Spring NWEA MAP Reading Assessment

# 56%



Teachers with Master's Degree

# 16

Teachers participated in ongoing STEM-related professional development and integration as part of the EIR Empower Grant

## Title I

Teachers received LETRS (Language Essentials for Teachers of Reading and Spelling) training

## Attendance Rate

# 96%

State average: 93%

# ACADEMICS

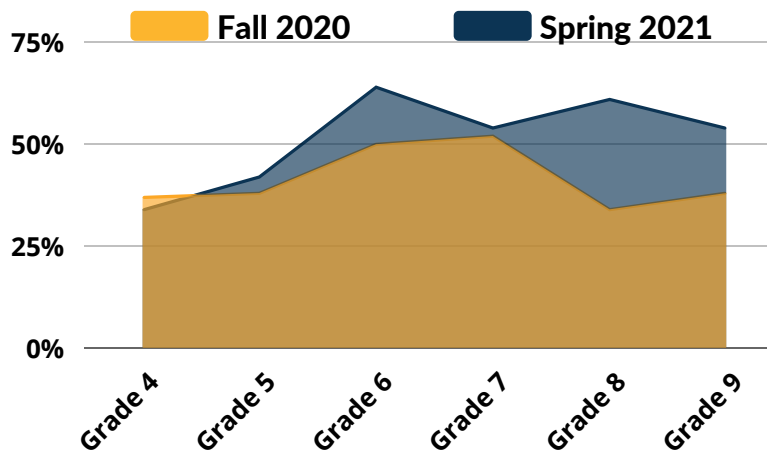
## Secondary Highlights:

- 11th Grade Average ACT Scores exceeded state averages in ELA, Math, and Science
- Recipients of the 2021 College Success and EducationQuest Grant Awards
- Approved four new classes: SCC Dual Credit World History, Modern Problems, 3D Design, and Holocaust Literature

## Elementary Highlights:

- Implemented Summer Academy and STEM class at the elementary level
- Celebrated 11th year of the Food Bank Backpack program and hosted virtual run/walk
- Kindergarten teacher Kendra Carlson was named the NRCSA Elementary Teacher of the Year (2019-2020)

As school districts across the nation have grappled with the impact of the Covid-19 pandemic on student achievement, the graph below illustrates the difference in the number of students meeting or exceeding the average growth rate on the MAP Reading Assessment from the Fall of 2020 (the first time students were assessed after the "Covid Spring" of 2020), and the Spring of the 2020/2021 school year after most students had returned to in-person learning for the entire school year.



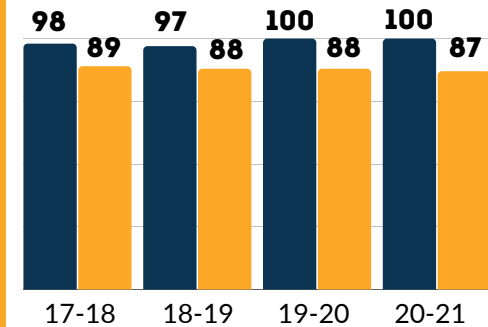
## COLLEGE-GOING RATE

# 79%



## GRADUATION RATE

Raymond Central (Dark Blue) State (Orange)



## DUAL CREDIT:

58 Students earned 193 post-secondary credits in 2020-2021

# 193

# HIGHLIGHTS

# 81%

of students grades 7-12 participated in at least one sport, club, or activity

# 40

Consecutive years the speech team has won the NCC Speech Tournament

# 19

Raymond Central sports teams, activities, or individuals participated in state-level competitions

Fall Sports Participation

# 155

# 127

Winter Sports Participation

Spring Sports Participation

# 104

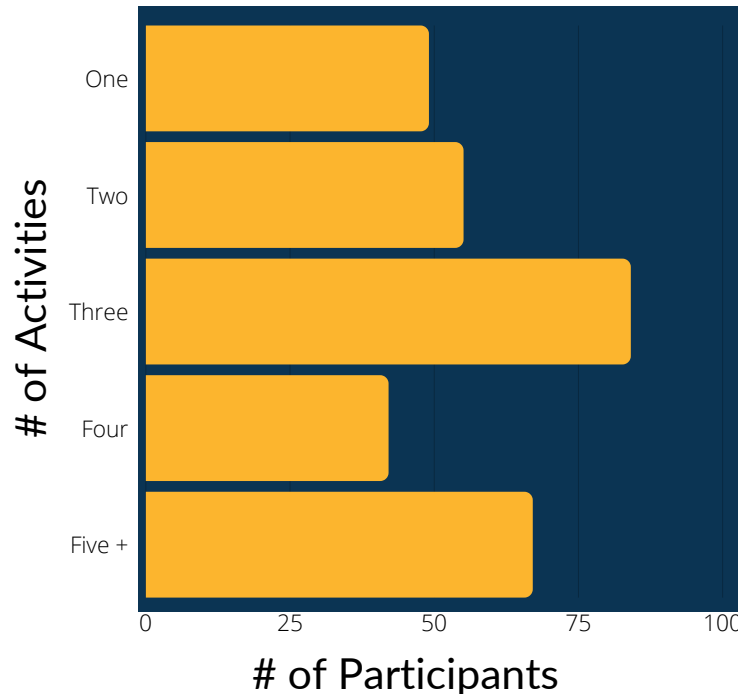
# 187

Total Fine Arts Participation

# ACTIVITIES

- Girls soccer advanced to the state semifinals
- Five members of the wrestling team qualified for state, as well as one member of the girls cross country squad
- Four individuals (and one relay) qualified for state track, with two bringing home medals
- The cheer team finished 4th in the state competition in the Game Day division
- Five members of the speech team qualified for state, with four finishing in the top six
- FFA: Chapter received the Governor's Excellence Award; earned state championship in Discovery Speaking and a Runner-Up in Parliamentary Procedure

### Student Participation by Number of Activities (Grades 7-12)



# 53%

of students grades 7-12 participated in at least three activities

# 15%

Total participation increase since 2017-2018

# HIGHLIGHTS



**17%**

Enrollment



**84%**

Assessed Valuation



**50%**

State Aid (TEEOSA)

\*\*Since 2010-2011\*\*

**\*\$15,750**

Expenditure Per Pupil



Elementary and Secondary School Emergency Relief Fund (ESSER) Funds:

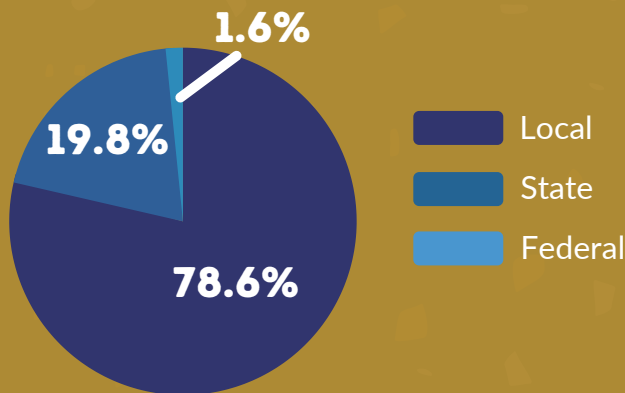


Total ESSER Funds

**\$553,792**

\*Based on 2019/2020 Data

## \*Revenue/Funding - By Source

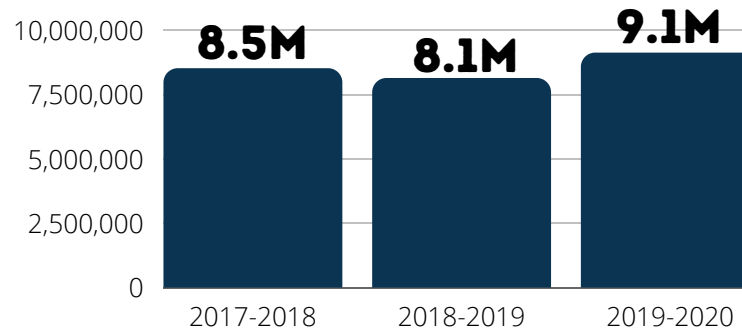


\*Based on 2019/2020 Data

# OPERATIONS

- Patricia Hudson was the recipient of the Nebraska Nutrition Heroes Award
- All students Grades 2-12 now have access to 1-to-1 Chromebooks; Kindergarten and 1st Grade students have access to iPads
- Throughout the year, teachers utilized a "hybrid" format in order to accommodate both in-person and remote learners
- A School App was implemented for both Google and Apple devices
- ESSER Funds were allocated/spent on technology (Chromebooks, Hotspots), PPE and other Covid-related supplies (cleaning supplies, partitions, etc.), summer school expenses (personnel & supplies), and HVAC/air quality projects

## General Fund Expenditures



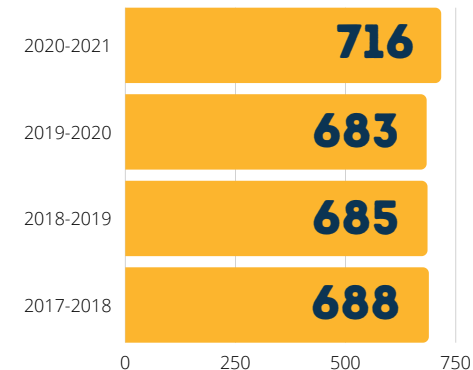
## Total Levy - By School Year



## STUDENT DEMOGRAPHICS

	Raymond Central	State Avg.
Free/Reduced Lunch	22.6%	46.3%
Special Education	14.8%	15.7%
English Language	0.0%	7.5%

## Student Enrollment



<b>WARD</b>	<b>2020 Census</b>	<b>Target</b>	<b>Dev.</b>	<b>Difference</b>
1	770	746	3.19%	24
2	777	746	4.13%	31
3	723	746	-3.10%	-23
4	733	746	-1.76%	-13
5	739	746	-0.96%	-7
6	735	746	-1.50%	-11
<b>Total</b>	<b>4,477</b>			

WARD	Total Population	White	% White	Black	% Black	Hispanic	% Hispanic	Native	% Native
1	770	732	95.06%	-	0.00%	7	0.91%	2	0.26%
2	777	722	92.92%	5	0.64%	16	2.06%	1	0.13%
3	723	673	93.08%	3	0.41%	14	1.94%	1	0.14%
4	733	698	95.23%	-	0.00%	13	1.77%	2	0.27%
5	739	695	94.05%	1	0.14%	21	2.84%	2	0.27%
6	735	684	93.06%	6	0.82%	13	1.77%	3	0.41%

<i>Asian</i>	<i>% Asian</i>	<i>Hawaiian</i>	<i>% Hawaiian</i>	<i>Other</i>	<i>% Other</i>	<i>Total Minority</i>	<i>% Minority</i>
4	0.52%	-	0.00%	2	0.26%	38	4.94%
1	0.13%	-	0.00%	1	0.13%	55	7.08%
8	1.11%	-	0.00%	9	1.24%	50	6.92%
1	0.14%	-	0.00%	4	0.55%	35	4.77%
1	0.14%	-	0.00%	11	1.49%	44	5.95%
9	1.22%	-	0.00%	5	0.68%	51	6.94%

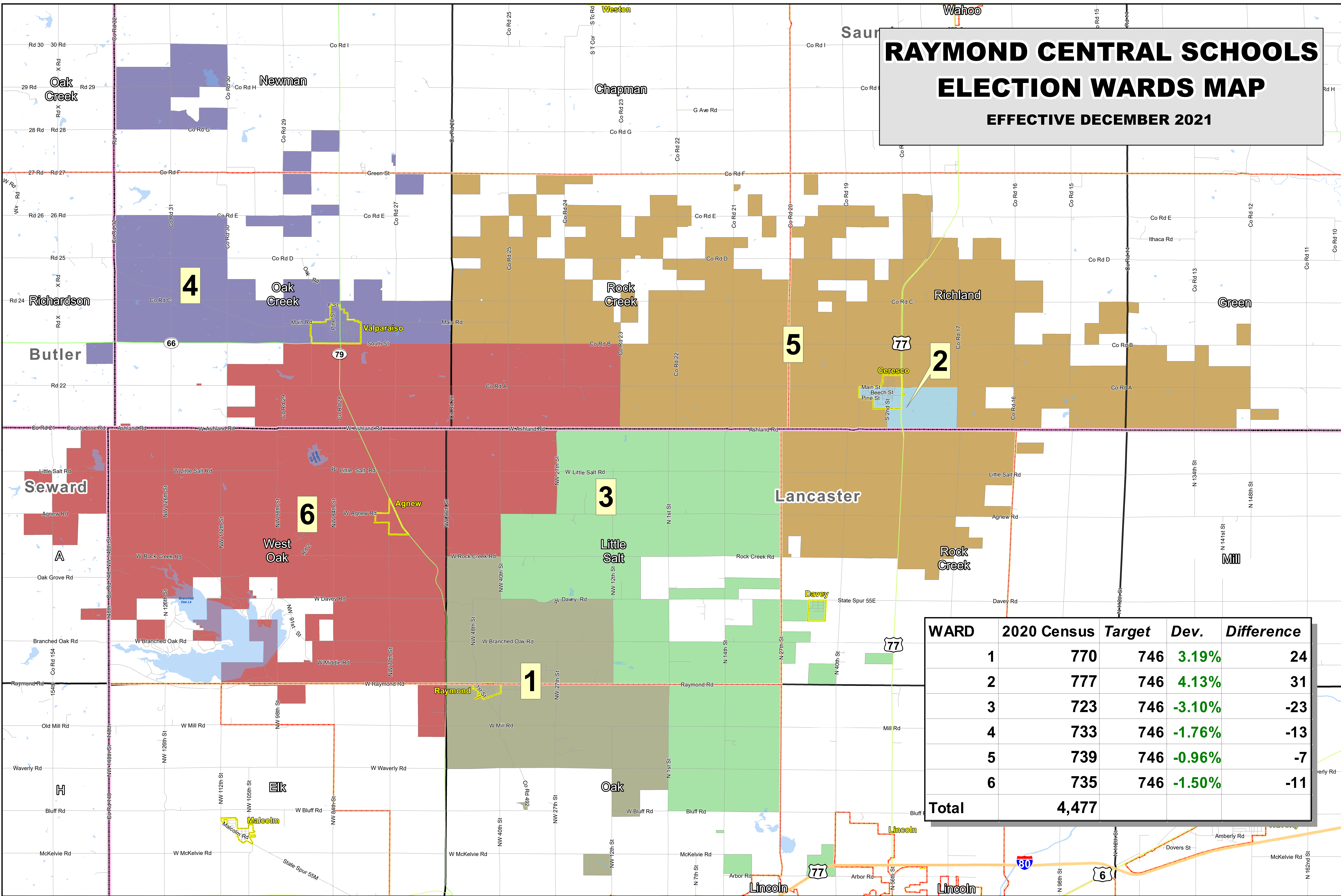
WARD	Total Voting Age Population	VA White	% VA White	VA Black	% VA Black	VA Hispanic
1	594	573	96.46%	-	0.00%	2
2	531	507	95.48%	4	0.75%	5
3	522	498	95.40%	-	0.00%	11
4	558	534	95.70%	-	0.00%	9
5	601	574	95.51%	1	0.17%	17
6	601	567	94.34%	5	0.83%	9

<i>VA Percent Hispanic</i>	<i>VA Native</i>	<i>% VA Native</i>	<i>VA Asian</i>	<i>% VA Asian</i>	<i>VA Hawaiian</i>	<i>% VA Hawaiian</i>
0.34%	2	0.34%	-	0.00%	-	0.00%
0.94%	-	0.00%	1	0.19%	-	0.00%
2.11%	1	0.19%	5	0.96%	-	0.00%
1.61%	-	0.00%	-	0.00%	-	0.00%
2.83%	1	0.17%	-	0.00%	-	0.00%
1.50%	-	0.00%	9	1.50%	-	0.00%

<b>VA Other</b>	<b>% VA Other</b>	<b>VA Minority</b>	<b>% VA Minority</b>
2	0.34%	21	3.54%
1	0.19%	24	4.52%
6	1.15%	24	4.60%
3	0.54%	24	4.30%
8	1.33%	27	4.49%
4	0.67%	34	5.66%

# RAYMOND CENTRAL SCHOOLS ELECTION WARDS MAP

EFFECTIVE DECEMBER 2021



WARD	2020 Census	Target	Dev.	Difference
1	770	746	3.19%	24
2	777	746	4.13%	31
3	723	746	-3.10%	-23
4	733	746	-1.76%	-13
5	739	746	-0.96%	-7
6	735	746	-1.50%	-11
<b>Total</b>	<b>4,477</b>			

**Ward**

- 2
- 5
- Interstates
- County Boundaries
- 1
- 3
- 6
- US Routes
- Voting Precincts
- 4
- Major Roads
- City Limits
- Local Road
- Townships
- Water

