

**Board of Education Regular Meeting
Monday, February 12, 2024 7:00 PM**

**Bayard High School Library
726 4th Avenue
Bayard, NE 69334**

Notice is hereby given that a Board of Education Regular Meeting of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, February 12, 2024 at 7:00 PM in the Bayard High School Library located at 726 4th Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4th Avenue, Bayard, NE 69334.

AGENDA

- I. Opening the Meeting
 - I.A. Call to Order
 - I.B. Open Meetings Act
 - I.C. Notice of Meeting
 - I.D. Roll Call
 - I.E. Status of Absent Board Members
- II. Approval of Agenda
- III. Introduction of Guests
- IV. Public Comments
- V. Recognition of Student Achievements
- VI. Student Board Representative Report
- VII. Invited Presentations and Discussions with Presenters
 - VII.A. Presentation and Discussion of ESSER III Funding.
- VIII. Board Committee Reports and Recommendations
- IX. Action Items
 - IX.A. Consent Agenda
 - IX.A.1. Minutes of Previous Meeting
 - IX.A.2. Bills
 - IX.A.3. Board Member Reports
 - IX.A.4. Reports and Correspondence Requiring No Action
 - IX.A.4.a. General Reports and Financial Reports
 - IX.A.4.b. Reports for Information Only
 - IX.A.5. Adoption of Policies on First Reading
 - IX.A.6. Adoption of Policies on Second Reading
 - IX.A.7. Approval of Contracts within Policy Guidelines
 - IX.B. Discuss. , Consider, and Take All Necessary Action to the Approval of Ed Rising Attendance at the National Ed Rising Competition if Qualified.
 - IX.C. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the 2024-2025 Course Catalog
 - IX.D. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the 2024-2025 School Calendar
 - IX.E. Discuss, Consider, and Take All Necessary Action in Regard to Certificated Staff Member Resignations
- X. Discussion Items
 - X.A. Discussion Regarding State Standards Cycle and Potential Curricular Initiatives

- X.B. Discussion Regarding Strategic Planning
- X.C. Review and Discussion of Policies 7000 through 7019 in the 7000 series.
- X.D. Discussion of 2024-2025 State Aid
- XI. Reports
 - XI.A. Principals and District Administrators
 - XI.B. Superintendent
- XII. Set Next Meeting Date
- XIII. Adjournment

The Bayard Public Schools Board of Education reserves the right to convene a Closed Session for purposes in accordance with 84-1410(1). The Board of Education also reserves the right to change the order of agenda items at the discretion of the Presiding Officer of the Board of Education.

Bayard School Board of Education Annual Calendar

January	February	March	April	May	June
<ul style="list-style-type: none"> * Oath of Office * Board Officer Elections * Designate Depository of the District * Designate Legal Firm for the District * Designate Auditors for the District * Designate Official to Apply for Grants and Testify Before Legislature * Board Code of Ethics * Discuss Board Committees * Approve Policy Manual * Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form * NASB Legislative Issues Conference 	<ul style="list-style-type: none"> * Committee on American Civics Meeting * Policy Committee Meeting * Board Committee Assignments * Review Draft of School Calendar * Curriculum Review and Approve Course Catalog * Approve Negotiated Agreement with BEA * Update on State Standards Requirements * Discuss and Take Action on Compensation of Principals and Directors * NASB President's Retreat * NASB Budget and Finance Workshop * NSBA Advocacy Institute 	<ul style="list-style-type: none"> * Curriculum Committee Meeting * Building Committee Meeting * Approve School Calendar * Adopt Resolution Pertaining to Non-Resident Students * Tour of School Buildings, Facilities, Bus Barn * Review 5 Year Facilities Plan * Consider Curriculum Proposals * Discuss Compensation of Superintendent * NASB Membership Renewal * NAEP State Convention 	<ul style="list-style-type: none"> * Board Workshop * Board Self-Assessment And Board Goals * Approve FFA Trip to National FFA Convention * Review Strategic Plan Progress Report * Take Action on Compensation of Superintendent * NASB Spring Legal Workshop * NRCSA Conference * NSBA Annual Conference and Exposition 	<ul style="list-style-type: none"> * Review Extra-Duty Assignments * Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook * Finalize Plan for District Summer Improvements * Review Pathfinders Program * Distribute Superintendent Evaluation (Long Form) * Attend Graduation Ceremony * Attend Staff Retirement Recognition 	<ul style="list-style-type: none"> * NSAA Related Activities Budget * Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook * Review State Aid Certification * Transportation Director Report * Evaluate Superintendent (Long Form) and Superintendent Goals * NASB School Law Seminar

Bayard School Board of Education Annual Calendar

July	August	September	October	November	December
<ul style="list-style-type: none"> * Policy Committee Meeting * Establish Prices for Athletic Admission and Activity Tickets * Establish Prices for School Lunch and Breakfast Programs * Reaffirm Vision Statement, Mission Statement, and Core Covenants * Approve Certificated Staff Handbook and Substitute Teacher Handbook * Hearing on Student Fee Policy, Parental Involvement Policy, Student Anti-Bullying Policy, and School Wellness Policy 	<ul style="list-style-type: none"> * Budget and Audit Committee Meeting for District Budget * Budget and Audit Committee Meeting with Auditors * Tour of School Buildings, Facilities, and Bus Barn * Authorize Payment of Bills Through End of August * Review Annual Emergency Plan * District School Safety Assessment * Board Welcome of New Staff * Board Staff Steak Fry * NASB Area Membership Meetings 	<ul style="list-style-type: none"> * Budget Hearing * Final Tax Request Hearing * Adopt District Budget * Approve Tax Resolution For General Fund, Special Building Fund, and Bond Fund * Review Summer School Program * NASA/NASB Labor Relations Conference 	<ul style="list-style-type: none"> * Policy Committee Meeting * Board Workshop * Consider BEA Request for Recognition as Bargaining Agent * Discuss Negotiations Timeline and Collective Bargaining with BEA * Review Fall District Enrollment Numbers * Review SPED and HAL Programs * Review Statewide Assessment Results * Appoint NASB Delegate Assembly Representative * NASB Facilities and Construction Workshop 	<ul style="list-style-type: none"> * Committee on American Civics Meeting * Teacher Staff Committee Meeting for Negotiations * Approve Audit/Annual Financial Report * Review ACT Results * Prom Plan Presentation * Review District Annual Report * Request Nominations for the Volunteer Section of the Mike Cillessen Memorial Board * Distribute Superintendent Evaluation (Short Form) * NASB State Education Conference * NASB Delegate Assembly 	<ul style="list-style-type: none"> * Teacher Staff Committee Distributes Staff Recognition Items * Select Nominations for the Volunteer Section of the Mike Cillessen Memorial Board * Superintendent Evaluation (Short Form) * NASB New Board Member Workshop

POLICY NO. 9106 - BOARD MEMBER CODE OF ETHICS

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, board members must conduct themselves professionally and in a manner fitting to their position.

Each board member shall follow the code of ethics stated in this policy.

AS A SCHOOL BOARD MEMBER:

1. I will listen.
2. I will respect the opinion of others.
3. I will recognize the integrity of my predecessors and associates and the merit of their work.
4. I will be motivated only by an earnest desire to serve my school district and the children of my school district community in the best possible way.
5. I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
6. I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
7. I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
8. I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
9. I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
10. I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
11. I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
12. I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
13. I will abide by majority decisions of the board.
14. I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.
15. I will not discuss the confidential business of the board in my home, on the street or in my office; the place for such discussion is the board meeting.
16. I will endeavor to keep informed on local, state and national educational developments of significance so I may become a better board member.

IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

1. I will consider myself a trustee of public education and will do my best to protect it, conserve it, and advance it, giving to the children of my school district community the educational facilities that are as complete and adequate as it is possible to provide.
2. I will consider it an important responsibility of the board to interpret the aims, methods and attitudes of the school district to the community.
3. I will earnestly try to interpret the needs and attitudes of the school district community and do my best to translate them into the education program of the school district.
4. I will attempt to procure adequate financial support for the school district.
5. I will represent the entire school district rather than individual electors, patrons or groups.
6. I will not regard the school district facilities as my own private property but as the property of the people.

IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

1. I will function, in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer.
2. I will recognize that it is my responsibility, together with that of my fellow board members, to see the school district is properly run and not to run them myself.
3. I will expect the school district to be administered by the best-trained technical and professional people it is possible to procure within the financial resources of the school district.
4. I will recognize the superintendent as executive officer of the board.
5. I will work through the administrative employees of the board, not over or around them.
6. I will expect the superintendent to keep the board adequately informed through oral and written reports.
7. I will vote to hire employees only after the recommendation of the superintendent has been received.
8. I will insist that contracts be equally binding on teachers and board.
9. I will give the superintendent power commensurate with the superintendent's responsibility and will not in any way interfere with, or seek to undermine, the superintendent's authority.
10. I will give the superintendent friendly counsel and advice.
11. I will present any personal criticism of employees to the superintendent.
12. I will refer complaints to the proper administrative officer.

TO COOPERATE WITH OTHER SCHOOL BOARDS:

1. I will not employ a superintendent, principal or teacher who is already under contract with another school district without first securing assurance from the proper authority that the person can be released from contract.
2. I will consider it unethical to pursue any procedure calculated to embarrass a neighboring board or its representatives.
3. I will not recommend an employee for a position in another school district unless I would employ the individual under similar circumstances.
4. I will answer all inquiries about the standing and ability of an employee to the best of my knowledge and judgment, with complete frankness.
5. I will associate myself with board members of other school districts for the purpose of discussing school district issues and cooperating in the improvement of the education program.

Legal Reference: Neb. Statute 79-526

Adopted: 10-08-12

Reviewed: 1-12-15, 1-11-16, 5-8-17, 1-14-19, 3-11-19, 1-13-20

Public Comment Sign-In Sheet

During the public comments portion of the meeting there is a time limit of 5 minutes per speaker and a time limit of 30 minutes for the duration of the public comments portion of the meeting as per Board Policy NO. 9239. Visitors will be required to identify themselves if they speak at this meeting.

Comments will be received in the order in which individuals have placed their names on the sign-in sheet.

The Board will not respond or take action on public comments.

The Board meeting is a business meeting open to the public but it is not a public meeting.

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Student Board Representative
Board of Education Report

Date- 2/12/24

Submitted by: Zachary Araujo
Student Board Representative

1. Student Activities:

- Both basketball teams faced the Morrill Lions at home, with the Lady Tigers getting the win.
- Next, both basketball teams traveled to Dalton to face the Leyton Warriors, with the Lady Tigers getting the win.
- The Boys Wrestlers traveled to Chase County, with Brock Burry getting his 100th career win.
- The Girls Wrestlers traveled to Gering High School
- With first rounds of MAC Basketball, the Girls faced the Banner County Wildcats at home, getting the win and Lexi Fiscus got her 1000th career point. The Boys traveled to South Platte and lost to the Knights.
- Then both teams, went to Bridgeport High School to play second rounds in MAC. Both teams got a win, with the Lady Tigers beating the South Platte Knights and the Boys beating the Banner County Wildcats.
- The Girls Wrestlers then traveled to Hemingford High School for WTC with Ashley Garza and Isabelle Maag getting 1st in WTC and the Boys wrestled at Bayard
- Then, the Lady Tigers beat the Leyton Warriors and won the girls MAC Championship
- Also, both wrestling teams traveled to Chadron, with Kolby Houchin getting his 100th career win.
- The speech team went and competed at Alliance High School.
- Both basketball teams played at home for parent's night against the Minatare Indians, with both teams getting a win that night
- The Boys Wrestlers traveled to Morrill and Nate Barker got his 100th career win that night.
- Both wrestling teams traveled to Boone Central/Newman Grove
- Both basketball teams played against the Bridgeport Bulldogs, with Bridgeport getting both wins.
- On February 1st, Boys wrestling went to Bridgeport High School, with Kolby Houchin and Brock Burry winning WTC.
- It was also the first round of WTC Basketball, with the Girls facing the Kimball Longhorns at home and getting the win. The boys traveled to Kimball and lost to the Longhorns.



- At Cougar Palace, the girls got a victory over the Gordon-Rushville Mustangs, and the boys also won over the Mustangs.
 - In the final rounds of WTC, the girls lost to Bridgeport earning a WTC runner-up and the boys lost to Hemingford getting 6th place.
 - Speech traveled to Chadron with Elyse Harris and Leah Cerny getting 3rd place
 - The girls wrestling team traveled to Perkins County for their sub-districts, with all four earning spot at Districts.
 - Shayleigh West and Jessie Kappen earned spots in the Chadron State College High Plains Honor Choir
 - Both basketball teams traveled to Perkins County and the Lady Tigers got a victory that night.
 - The speech team competed at WTC in Hemingford with Elyse Harris and Leah Cerny getting 4th place
 - For Senior night, both basketball teams went against the South Platte Knights, with the girls getting a victory that night.
 - The Speech team then went and competed at Gordon-Rushville High School
 - Finally, both wrestling teams competed at Districts. The girls traveled to Broken Bow with Carlie McKibben earning a spot at State. The boys wrestled here at Bayard, and six boys earned a spot at State. They are Brock Burry, Kolby Houchin, Nate Barker, Coy Armstrong, Nolan Dueker, and Luke Wetherington.
 - Tonight, the first round of girls' sub-districts is at Bayard and the Boys travel to Hemingford for a rescheduled game
2. Other Pertinent Student Information/Feedback from students
- a. There has not been a lot of feedback from students.
3. Progress on Student Board Representative Initiative
- We have all the TV's that we need. We just need to set them up. The Chromebooks have just been ordered, and we are waiting on their delivery. We are still asking businesses as of now.

Board of Education Regular Meeting

Monday, January 8, 2024 7:00 PM

Bayard High School Library
726 4th Avenue
Bayard, NE 69334

Carolyn Applegate: Absent
Joe Applegate: Absent
Kim Burry: Present
Randy Eirich: Present
Bill Ferrero: Present
Donna Stuart: Present

I. Opening the Meeting

I.A. Call to Order

The regular meeting of Bayard Public Schools Board of Education was called to order by President Stuart at 07:00 p.m. President Stuart noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

I.B. Open Meetings Act

The Board President informed the audience that the Open Meetings Act was posted and informed the audience of the Board's policy and procedures regarding public comment.

I.C. Notice of Meeting

The public notice of the regular meeting of the Bayard Board of Education, Morrill County School District No. 21 was published in the Bayard Transcript in accordance with Board Policy No. 9238. The agenda remained on file at the office of the superintendent and was open for public inspection.

I.D. Roll Call

The following members were present: Kim Burry, Bill Ferrero, Randy Eirich, Donna Stuart Administrators present: Superintendent Olson, Principals Ehler and Rice, and Director Nesbitt.

I.E. Status of Absent Board Members

Motion Passed: Motion to approve the absence of Carolyn Applegate and Joe Applegate passed with a motion by Randy Eirich and a second by Kim Burry.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

II. Approval of Agenda

Motion Passed: Motion to approve the agenda passed with a motion by Kim Burry and a second by Bill Ferrero.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

III. Introduction of Guests

The guests introduced themselves to the board.

IV. Public Comments

V. Recognition of Student Achievements

The following students were recognized for scoring advanced in the Winter NWEA or NSCAS testing:

Kindergarten

Colt Barker

Waylen Roach

Beaux Schukei

Wesley Torres

Beckett Wynne

Tinlee Wyckoff

First Grade

RaeLynn Kizzire

Casen Reffalt

Barrett Spalding

Zayne Hernandez

Rylen Walker

Timber Wyckoff

Second Grade

Keeley Filipi

Jacob Wynne

Miciaiah Leonard

Leona McKean

3rd Grade

Paxton Dalbey

Jonathon Kabugo

Mac Simons

Easton Eirich

Lylahn Janssen

Brooklyn Leisy

Ava Neilan

4th Grade

Lexi Filipi

5th Grade

Addison Stall

6th Grade

Bristol Schmunk

Sean Kabugo

Xavier Garza

VI. Administer Oath of Office for Student Board Representative

Zachary Araujo took the oath of the office.

VII. Student Board Representative Report

Student Board Representative Araujo provided his report to the board. Student Activities: The secondary concert took place, which filled the auditorium with community members to watch the high school and junior high students perform. The Quiz Bowl team took third place at Mitchell, and Zachary Araujo & Scarlett Norman received all-tourney. One Acts held their trivia night fundraiser. Students had a Safety Seminar about Cyber Safety presented by a state patrolman. Show Choir went caroling to various locations. Boys wrestling competed at Sutherland while girls wrestling competed at Valentine. Basketball went against Garden County with the girls getting a win. Boys wrestling then went to Cambridge. Basketball then went up against Mitchell with the Lady tigers getting another win. Before the break, Basketball then played Alliance with the Lady tigers getting the win. Over the break, girls wrestling went to North Platte. After returning to school, basketball competed against Potter-Dix with the Lady tigers getting a win. Girls wrestling went to to Sidney. Boys wrestling went to Garden County. Basketball played at home against Gordon Rushville with both teams getting a win. Yesterday, the choir performed the National Anthem at the Nuggets game. There was the Oregon Trail Honor Band today along with boys junior high basketball at Bridgeport. Other pertinent student information: As we have just came back from break, there has not been a lot of feedback from students. Progress on student board representative project: We have all the TV's that we need. We just need to set them up. The chrome books are still not delivered. We are still asking businesses as of now.

VIII. Invited Presentations and Discussions with Presenters

VIII.A. Presentation with William Arthur from Nestled Insurance.

William Arthur from Nestled Insurance presented on benefits to the board.

IX. Board Committee Reports and Recommendations

X. Action Items

X.A. Consent Agenda

Motion Passed: Motion to approve the Consent Agenda passed with a motion by Bill Ferrero and a second by Randy Eirich.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.A.1. Minutes of Previous Meeting

X.A.2. Bills

X.A.3. Board Member Reports

X.A.4. Reports and Correspondence Requiring No Action

X.A.4.a. General Reports and Financial Reports

X.A.4.b. Reports for Information Only

X.A.5. Adoption of Policies on First Reading

X.A.6. Adoption of Policies on Second Reading

X.A.7. Approval of Contracts within Policy Guidelines

X.B. Organize the 2024 Board of Education

X.B.1. Nominate and Elect President of the Board of Education

Motion Passed: Nomination for Kim Burry as President of the Board of Education passed with a motion by Bill Ferrero and a second by Randy Eirich.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.B.2. Nominate and Elect Vice President of the Board of Education

Motion Passed: Nomination for Donna Stuart as Vice President of the Board of Education passed with a motion by Randy Eirich and a second by Bill Ferrero.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.B.3. Nominate and Elect Secretary of the Board of Education

Motion Passed: Nomination for Randy Eirich as the Secretary of the Board of Education passed with a motion by Donna Stuart and a second by Bill Ferrero.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.B.4. Nominate and Elect Treasurer of the Board of Education

Motion Passed: Nomination for Joe Applegate as the Treasurer of the Board of Education passed with a motion by Randy Eirich and a second by Donna Stuart.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.C. Discuss, Consider, and Take All Necessary Action in Regard to Designation of Rauner and Associates as Auditors for the District.

Motion Passed: Motion to designate Rauner and Associates as the auditors for the district passed with a motion by Donna Stuart and a second by Bill Ferrero.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.D. Discuss, Consider, and Take All Necessary Action in Regard to Designating First National Bank of Omaha (FNBO) and Platte Valley Bank as the Depositories of the District.

Motion Passed: Motion to designate First National Bank of Omaha(FNBO) and Platte Valley Bank as the depositories of the district passed with a motion by Bill Ferrero and a second by Randy Eirich.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.E. Discuss, Consider, and Take All Necessary Action in Regard to Designation of Simmons Olson Law Firm as Legal Firm for the District.

Motion Passed: Motion to designate Simmons Olson Law Firm as legal firm for the district passed with a motion by Donna Stuart and a second by Randy Eirich.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.F. Discuss, Consider, and Take All Necessary Action in Regard to Appointment of Mr. Rodney Olson as Designated Official of the Board of Education With Authority to Apply for Elementary and Secondary Education Act Grants and to Testify before Legislative Committees.

Motion Passed: Motion to appoint Mr. Rodney Olson as designated official of the board of education with authority to apply for elementary and secondary education act grants and to testify before legislative committees passed with a motion by Bill Ferrero and a second by Donna Stuart.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.G. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the Board Policy Manual.

Motion Passed: Motion to approve the board policy manual passed with a motion by Donna Stuart and a second by Bill Ferrero.

Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.H. Discuss, Consider, and Take All Necessary Action in Regard to Updating the Plan for Safe Return (Revised Continuity of Learning and Reopening Plan).

The Reopening Plan) passed with a motion by Donna Stuart and a second by Randy Eirich.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

X.I. Discuss, Consider, and Take All Necessary Action to the Update of the Sound System.

Motion Passed: Motion to approve the update of the sound system passed with a motion by Donna Stuart and a second by Bill Ferrero.

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

XI. Discussion Items

XI.A. Discussion Regarding Board Committee Assignments for 2024.

The board discussed the board committee assignments.

XI.B. Discussion and Review of Accountability and Disclosure Commission Conflict of Interest Reporting Forms.

The board discussed the accountability and disclosure commission conflict of interest reporting forms.

XI.C. Discussion and Review of Board Code of Ethics.

The board discussed the board code of ethics.

XI.D. Review and Discussion of Policies 6020 through 6920 in the 6000 series.

The board discussed policies 6020 through 6920 in the 6000 series.

XII. Reports

XII.A. Principals and District Administrators

Mrs. Ehler provided her report to the board. Academics: Winter Assessments are complete and we have lots to report. 140 out of 146 students in 1-6 grew in one or more of their assessments (NSCAS Growth- ELA and Math, NWEA- Reading, Language, Math). mClass report shows significant growth in many grades. This assessment offers intervention plans to target areas students need to improve on. 4-6 Intervention plans will focus on Writing and Math for the next few weeks, as well as pushing our higher achieving students to continue to be challenged in problem based learning groups. Mrs. Nesbitt has done a phenomenal job in helping review data and lead discussions on where improvements can be made. Leadership: Our Leader In Me Coach, Jen Jones, helped us with a successful mock Lighthouse review. We are fine tuning a few items and look forward to our real review, January 31. I would like to thank Mrs. Ferrero and Mrs. James who have been working closely with teachers throughout this whole process and guiding our students to expand their leadership skills. Our Student Lighthouse Team and entire student body did an amazing job with our food drive. Our goal was 500 cans and we gathered over 1,000 just in the elementary school to donate. Engagement: The three year old preschool classroom has been moved to the former flex room to accommodate the growing daycare. We are seeing great success in the intervention of our early childhood program with service providers available here at our school. Our growing numbers in Kindergarten and first grade have prompted staffing adjustments to meet the needs of these grades as well as our Special Education students. Community: We hosted a Christmas meal for families to attend on December 15 and had nearly 80 people join us. Mrs. Harter and her staff did a wonderful job coordinating and serving such a delicious meal. We hope to continue making this an annual event. We conducted a lockdown drill before Christmas break and have continued to identify areas of need in terms of safety. We will plan another drill this Spring to continue to familiarize our students and staff with the procedures.

Dr. Rice provided her report to the board. Academics: We ended the semester with 91% of our students in good academic standing. Our teachers are commended for their efforts to help our students succeed. Our math team met with Kristin Kasten and Craig Hicks to discuss adjustments that need to be made in teaching the new math curriculum. They will look at combining some of the lessons and updating the pacing guide so that they can have all of the material covered by the end of the year. Teachers are making adjustments to the course catalog for next year. Mrs. Rafferty's leadership is very much appreciated. The Jr class will take the ACT on April 9th.

Leadership: I would like to commend our teachers on their leadership as we begin the second semester. They spent the day on January 3rd preparing their classrooms to welcome students back to school. Our JH LEAD team is to be commended for their leadership during the food drive. Engagement: The student council delivered gifts to 32 children during the Christmas season. Mrs. Rafferty is commended for organizing this event every year. I would also like to thank all

of the individuals who purchased gifts. Their generosity is greatly appreciated. The container project and partnership with Aulick Industries is underway. I would like to thank Kim Burry for her leadership in helping to get the project started at Bayard. Community: We had several seniors complete community service hours by helping the city put up Christmas lights. The Elementary and Secondary Christmas Concerts were well attended. I would like to commend Ms. Schmidt and the students for their efforts. The High School Choir represented Bayard well by performing the National Anthem at the Denver Nugget's game on January 7th.

Mr. Nesbitt provided his report to the board. Academics: We are starting into a new semester so we will begin the eligibility list again soon. We had all our students continue to be eligible per NSAA guidelines to continue to compete in NSAA activities in the 2nd semester. Leadership: Speech: Competition first competition is on January 13, 2024, at Scottsbluff. Mrs. Anderson is working hard to get practices in and students practicing for upcoming events. Girls and Boys Basketball: MAC will begin January 15- 20, 2024. Parents' night will be on 1/12/24 for girls and girls wrestling and cheer will be added to this night. Girls and Boys Wrestling: Boys wrestling will parents night during their tourney on 1/19/24. They will hit the ground running this semester with lots of meets. I have been working on getting helpers and people for our home meets upcoming. FFA: January 10, 2024 they will be attending a contest at the Harms Center in Scottsbluff. They will be attending the FFA Denver Stock Show on 1/15/24. Fall sports schedules: I am working hard to schedule for the fall. Most of the fall is scheduled with some possible changes in volleyball and some changes to come in softball. I will also be reaching out to Hemingford to chat with them about how they did their coop with Alliance as we are still in discussions with Bridgeport at this time. Choir: The choir will be leaving on 1/7/24 to sing the national anthem for the Denver Nuggets game that night. They have been fundraising hard to get the money needed to have this neat experience. We had multiple students make both the Kearney honor choir and CSC honor choir in January and February. Band: We had 4 students make the Doane honor band that was held in Bridgeport. We are excited that we were selected to participate in this event. Engagement: We will have a Wyobaska tournament in Bayard for the 2-6th grade boys and girls on 1/13/24. We had the youth wrestling meet here in Bayard on 12/30/23, ran by so many community members for a great day of youth wrestling. They were the first ones to use the new screen on the wall. It worked well. Mrs. Gier has been amazing in putting together the social media posts to ensure we can reach as many of our patrons as possible. We are still working on ways to ensure we reach more of our patrons with our students involved. Community: I am working to update how to schedule the usage of our facilities as we have many people interested in using our facilities for the betterment of all our students such as youth girls and boys basketball along with youth girls and boys wrestling. I will be working with students, coaches, and community members as I have put together a sponsorship sheet that will help us get the word out. This money could be used for some of the projects we are in need of completing such as shot clocks per NSAA rules, softball scoreboard, track timing system, and other updating possibilities as they arise. I have put together a graphic to share with the admin team first then hoping to start that process this spring for sponsors for the upcoming year. We would like to begin using the big screen for other events in the gym to possibly help with positive graphics for our school, information for the community, visualizing our sportsmanship, schedules, and other positive ideas we can share with our patrons.

XII.B. Superintendent

Mr. Olson provided his report to the board. There are a number of things that we have completed, are working on or are exploring as potential avenues as we continue to strengthen both our academic/vocational programs while meeting student needs and protecting the arts. Below is a list of some of the building improvements, projects, student initiatives, and groundwork for future curriculum and student soft-skill enhancement. As you review the following please feel free to contact me if you have any questions or concerns.

Building maintenance projects: Over the Christmas break we had a number of staff working on projects at the elementary that we were unable to complete prior to the start of the school year. These included some additional stripping, waxing and deep cleaning. At the elementary the move from our current 3 year old room to what we were using as a flex room for Title I, small group instruction or meetings has now occurred. The reason for this change was due to the expansion of our daycare numbers. Rooms have been moved and are now up and running. To provide a respite for the flex room we cleaned out one of the storage rooms by the elementary stage and will be able to use it for most of the uses of the previous flex room such as some Title I, small group instruction and meetings. As part of the aforementioned move, we will continue to use the adult sized restrooms with step-up stools for the 3 year old students as we did with the neighboring room for our 4 year old preschool students. The only significant adaptation is to add a panel and door for the urinal area for privacy. The cost of this, with shipping, will be in the area of \$1,600 but will allow us to use that restroom as a public restroom for the preschool students without an interior lock. Over the Christmas break on the high school side there was deep cleaning and Jeff/Jared installed and primarily finished the overhead door where the handicap ramp/storage area is located. There was the completion of a wall in the northeast corner of the gym above the partial wall that can now serve as a projection area for activities and advertisements. This was utilized last Saturday at the Youth Wrestling tournament and will be used for the track wrestling program as we host District Wrestling in Feb. In addition to this we hope to be able to use the system during VB and BB games as a source of advertisement/sponsorships to help fund activities. In both of the high school projects the materials cost was under \$500 per project. Our sound system in the main gym is not working. Mr. Nesbitt has had it checked out and our speakers are fine but the system is failing at times to communicate internally. The replacement of this with discounts would run at approximately \$1,700. Given its use this is something that we should purchase at our earliest convenience due to the high degree of public exposure and major upcoming events such as conference and district level play.

Academic-Vocational and activity programs: Aulick Industries delivered a modified storage container for a Career Academy type program for our Woods 2-4 students to begin to work on. This is a project similar to the Scottsbluff Career Academy programs that Aulick Industries wanted to open up for other area schools to participate in. Aulick Industries will supply all material costs for the program. We may have some incidental costs but will try to keep these to a minimum. This has the potential to be a great partnership for our students in that we will be able to offer them additional opportunities for vocational training and transferable skill development, building on our District's already strong Voc. Ag. program. At the secondary level we have a Chadron State student and former Bayard graduate Wyatt Fiscus that will soon be student teaching. Mr. Fiscus will graduate in the spring with a field endorsement in the Social Sciences. Due to a family moving into the district with special needs we continued to contract hearing impaired services with the same teleservice provider that the family was receiving services for prior to enrollment at Bayard. We have also obtained the services of a one-on-one para that has some ability to sign and is now enrolled in a sign language course. Based on the progress the para and student are making we should be able

to meet the student's needs next year without the cost of the teleservices. Just prior to Christmas break Dr. Rice, Mrs. Rafferty, Mr. Nesbitt and I had a teleconference with the Steph Reynaga the lead teacher/principal at Community Christian. The main topic of discussion revolved around their ability to either use our track on occasion for track practice this spring or the possibility of entering into a cooperative agreement concerning track for this spring and possibility of additional coops starting next fall. During our conversations I asked Mrs. Reynaga if their Board would have any questions for me concerning our most recent and past conversations. Mrs. Reynaga invited me to their Board meeting on Monday the 15th . We have been in earnest discussion with Bridgeport about the possibility of activity cooperative agreements driven primarily by softball. At present the most viable option may be a hybrid cooperative similar to the one held between Alliance and Hemingford with their softball program. We will be getting more information concerning the Alliance and Hemingford softball cooperative on Wed. of next week at the NSAA Region 6 meeting in Alliance. Fiscal Updates: The good news is that we have not had any big surprises concerning cash flow. Just the normal ebbs and tides and occasional hiccup but nothing concerning to date. Just prior to Christmas break I met with Sean Ridgeway to discuss our current line of credit and any concerns that FNBO may have. He understood that we have no intent to borrow money but want to maintain a safety net in the event that there is ever an unexpected lag in state or Federal funds reaching our account. This would be the case in the event of a Federal shutdown. While this is unlikely it does on occasion happen. As part of the process Sean asked about our enrollment numbers since we are heavily dependent on state aid and I provided him with last year's numbers and the Oct. 1 snapshot for this year. In addition to this I also provided him with the attached information showing the last 10 years or growth or constriction for area schools. While the 10 year data looks bleak for most area schools including Bayard, I firmly believe we have turned the corner on our enrollment decline and will see gradual growth over the next 5 year period based on changes made at the school in our cultivation of partnerships, curriculum offerings, early intervention and early childhood programs. As you review the spreadsheet with enrollment numbers feel free to contact me about this if you have questions or feel free to bring it up at the board meeting. I have been speaking with William Arthur with Nestled Insurance concerning an option that may provide some tax benefit for our staff should they choose to participate with this. This process began last spring and I have been in contact with our auditors, the NE Public Employee Retirement System, other consumers of their service/product and am waiting to hear from the NE Attorney General's Office. Bobbie and Heather have also been part of these conversations. As a perpetual skeptic I'm looking for the down side of this program and find very little. I asked Mr. Arthur to provide the board with a quick synopsis of how the tax benefit works concerning the Affordable Care Act. This should not take long but I ask the Board members please raise any questions or concerns that they may have. Both the City of Morrill and Morrill Public schools are currently enrolled in this program.

XIII. Set Next Meeting Date

Next meeting set for February 12, 2024 at 7:00 p.m.

XIV. Adjournment

Motion Passed: Motion for adjournment at 8:28p.m. with a motion by Randy Eirich and a second by Donna Stuart

Votes: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

Secretary

Bayard Public Schools

2/12/2024

GENERAL FUND

Vendor Name	GL Acct #	Description	Amount
AJR Enterprises	01 1100 733 001 001 1	final payment auditorium curtains	7,808.00
	Total		7,808.00
AL'S MARKET	01 6968 610 002 002 2	cooking club	104.40
	Total		104.40
ALARM SECURITY TECHNICIANS	01 2620 352 002 002 2	ast monitoring	28.95
	01 2620 352 001 001 1	ast monitoring	28.95
	Total		57.90
Amazon Capital Services	01 1100 610 001 001 1	Tangerine by Edward Bloor	148.35
	01 1100 610 001 001 1	Flipside 36x48 board, pk of 24	100.99
	01 2660 610 000 000	Key cards box of 50	111.38
	01 1100 610 001 001 1	balsa wood sticks for bridges	39.89
	01 1100 610 001 001 1	Generator repair conex build	59.67
	01 1200 610 003 001 1	sped pe equip	46.86
	01 2510 610 000 000 0	classification folders	56.78
	01 1200 610 003 001 1	medium size gloves	68.99
	01 1200 610 003 000 0	https://www.amazon.com/Rayovac-	24.99
	01 2710 610 000 000 0	BUS KEY CHAINS	26.99
	01 2710 610 000 000 0	LOCTITE POSTER PUTTY	7.59
	01 2710 610 000 000 0	sipping	6.99
	01 6968 610 002 002 2	Bankers Box 0071301 STOR/File Storage	29.95
	01 6968 610 002 002 2	Amazon Basics All Purpose Washable	26.99
	01 6968 610 002 002 2	CARGEN Natural Beeswax Pellets - 453g	6.99
	01 6968 610 002 002 2	50 New Empty 5 Grams Acrylic Clear	6.99
	01 2510 610 000 000 0	148A HP laser jet cartridge	226.68
	Total		997.07
APPLE AWARDS INC.	01 2320 610 000 000 0	Retirement bell and base	109.35
	01 2320 610 000 000 0	shipping & handling	21.81
	Total		131.16
AVANTIS EDUCATION INC	01 3535 610 000 000 0	Eduverse Pass	399.00
	Total		399.00
BAYARD AUTOMOTIVE	01 2710 610 000 000 0	bulb and soap	360.15
	01 2710 610 000 000 0	antifreeze shop supplies	463.62
	Total		823.77
BAYARD PUBLIC SCHOOLS - LUNCH	01 1160 610 000 000	sept adult meals	1,215.00
	01 1160 610 000 000	oct adult meals	1,367.50
	01 1160 610 000 000	nov adult meals	1,205.00
	01 1160 610 000 000	dec adult meals	1,002.50
	01 1200 610 003 002 2	sped iep meal	20.00
	01 1200 610 003 002 2	sped iep meal	75.00
	01 1200 610 003 002 2	sped iep meal	65.00
	01 1370	aug prek meals	417.35
	01 1370	sept prek meals	1,374.55
	01 1370	oct prek meals	1,434.60
	01 1370	nov prek meals	1,168.90
	01 1370	dec prek meals	1,020.95
	Total		10,366.35
BAYARD TRANSCRIPT	01 2310 540 000 000 0	publications	385.13
	Total		385.13
BENZEL PEST CONTROL	01 2620 352 001 001 1	pest control	110.78
	01 2620 352 002 002 2	pest control	110.77
	Total		221.55
BLACK HILLS ENERGY	01 2610 621 002 002 2	#462419 heating fuels	1,442.75
	01 2610 621 000 000 0	#267959 heating fuels	263.61
	01 2610 621 001 001 1	#242155 heating fuels	8,467.67
	Total		10,174.03
BOX LIGHT INC	01 2510 531 000 000 0	return shipping for replacement bulb	23.25
	Total		23.25
BRADY, DEE	01 1100 352 001 001 1	rehearsal/practice	185.50
	01 1100 352 001 001 1	mileage	115.28
	Total		300.78
CANNON FINANCIAL SERVICES	01 1100 810 001 001 1	copier lease	142.45
	01 1100 810 002 002 2	copier lease	142.45
	01 1100 810 001 001 1	copier contract	142.45
	01 1100 810 002 002 2	copier contract	142.45
	Total		569.80
CARDMEMBER SERVICE	01 2510 810 000 000 0	canva fees	639.55
	01 2730 352 000 000 0	repairs	780.06

	Total		1,419.61
CENTURY LINK	01 2510 382 000 000 0	#1510 telephone	104.43
	01 2510 382 000 000 0	telephone #1510	150.21
	01 2510 382 000 000 0	telephone	166.21
	01 2510 382 000 000 0	#1510 telephone	166.21
	Total		587.06
CITY OF BAYARD	01 2610 621 000 000 0	#31200 electric	37.00
	01 2610 621 001 001 1	#75400 electric	5,825.38
	01 2610 410 001 001 1	#75400 utilities	858.25
	01 2610 621 002 002 2	#75600 electric	556.79
	01 2610 410 002 002 2	#75600 utilities	1,103.00
	Total		8,380.42
COMMUNITY BUILDING SOLUTIONS LI	01 2620 352 002 002 2	hvac 50% install 7 unit heaters	26,046.00
	Total		26,046.00
CONNECTING POINT	01 1100 352 001 001 1	service copiers	554.50
	01 1100 352 002 002 2	service copiers	554.49
	01 1100 810 001 001 1	service contract copiers	616.15
	01 1100 810 002 002 2	service contract copiers	616.14
	Total		2,341.28
CRABLE, BOB	01 2730 352 000 000 0	bus repairs	3,018.88
	Total		3,018.88
CULLIGAN WATER CONDITION	01 2610 610 001 001 1	r/o	109.90
	01 2610 610 002 002 2	r/o	27.50
	Total		137.40
DAS STATE ACCOUNTING - CENTRAL	01 1100 382 000 000 0	dec23 network	267.63
	Total		267.63
DECKER EQUIPMENT	01 2620 610 002 002 2	Elem dividers restroom	1,683.59
	Total		1,683.59
EAKES OFFICE SOLUTIONS	01 2610 610 002 002 2	33 gal trash bags	160.38
	01 2610 610 002 002 2	paper towels for auto dispensers	193.65
	Total		354.03
EDUCATIONAL SERVICE UNIT #13	01 1200 591 003 001 1	panhandle beginnings	965.70
	01 2190 591 000 000 0	mips	80.00
	01 2410 330 001 001 1	nde asesment workshop rice/rafferty	50.00
	01 1160 591 000 000 0	valts 2nd quarter	4,000.00
	01 2190 591 000 000 0	non sped counseling elem	1,535.48
	01 2190 591 000 000 0	non sped counseling hs	912.99
	01 1100 382 001 001 1	dl	826.00
	01 1100 382 001 001 1	erate	350.00
	01 1160 591 000 000 0	neva	708.33
	01 1292 591 003 000 0	0-2 instructional	135.42
	01 1292 591 003 000 0	sup 0-2 instructional	10.83
	01 1292 591 003 000 0	sup esu programs 0-2	23.89
	01 2142 591 003 000 0	psych assessment 3-5	311.25
	01 2153 591 003 000 0	0-2 speech	298.57
	01 2161 591 003 002 2	elem ot	1,364.36
	01 2171 591 003 001 1	secondary pt	127.80
	01 2181 591 003 002 2	elem low vision	769.50
	01 1200 591 003 002 2	sup esu programs homeschool	10.85
	01 1200 330 003 000 0	sped inservice	67.20
	01 1200 591 003 000 0	sup esu programs sa	839.58
	01 1200 591 003 001 1	meridian a sup speech	23.78
	01 1200 591 003 001 1	meridian a	2,199.00
	01 1200 591 003 000 0	consultation	1,300.00
	01 1200 591 003 002 2	sup elem ot	109.15
	01 1200 591 003 001 1	sup secondary pt	10.22
	01 1200 591 003 002 2	sup elem low vision	61.56
	01 1291 591 003 000 0	sup 3-5 ot	35.55
	01 1291 591 003 000 0	3-5 instructional	197.58
	01 1291 591 003 000 0	sup 3-5 instructional	15.81
	01 1291 591 003 000 0	sup esu programs 3-5	86.65
	01 2162 591 003 000 0	3-5 ot	444.36
	01 2152 591 003 000 0	3-5 speech	771.86
	01 2151 591 003 001 1	meridian speech	297.27
	01 2151 591 003 002 2	homeschool speech	135.60
	01 2151 591 003 002 2	elem speech	5,731.57
	01 2151 591 003 001 1	secondary speech	456.34
	01 2141 591 003 002 2	elem psych	2,670.08
	01 2141 591 003 001 1	hs psych	1,569.51
	01 1100 382 000 000 0	DL	826.00
	01 1100 382 000 000 0	erate	350.00
	01 1160 591 000 000 0	neva	708.33
	01 1292 591 003 000 0	0-2 instructional prek	116.92
	01 1292 591 003 000 0	sup 0-2 instructional prek	9.35
	01 1292 591 003 000 0	sup esu programs 0-2	12.91

	01 2142 591 003 000 0	psych assessment 3-5	307.24
	01 2153 591 003 000 0	0-2 speech	161.39
	01 2161 591 003 002 2	elem ot	1,180.36
	01 2171 591 003 001 1	secondary pt	74.70
	01 2181 591 003 002 2	elem low vision	101.25
	01 1200 330 003 000 0	sped inservice	67.20
	01 1200 591 003 002 2	sped sup esu programs elem homeschool	8.07
	01 1200 591 003 000	sped sup esu programs sa	882.01
	01 1200 591 003 001 1	sup meridian speech	15.68
	01 1200 591 003 001 1	meridian a program	2,199.00
	01 1200 591 003 000	district sped consultation	1,300.00
	01 1200 591 003 002 2	sup elem ot	94.43
	01 1200 591 003 001 1	sup secondary pt	5.98
	01 1200 591 003 002 2	sup elem low vision	8.10
	01 1291 591 003 000 0	sup 3-5 ot	50.27
	01 1291 591 003 000 0	3-5 instructional prek	1,036.00
	01 1291 591 003 000 0	3-5 sup instructional prek	82.88
	01 1291 591 003 000 0	sup esu programs 3-5	91.27
	01 2162 591 003 000	3-5 ot	628.36
	01 2152 591 003 000 0	3-5 speech	833.59
	01 2151 591 003 001 1	meridian peeche	196.02
	01 2151 591 003 002 2	elem homeschool speech	100.88
	01 2151 591 003 001 1	secondary speech	363.13
	01 2151 591 003 002 2	elem speech	6,408.10
	01 2141 591 003 002 2	elem psych counseling	1,428.08
	01 2141 591 003 001 1	hs psych counseling	2,758.58
	01 1200 591 003 000	panhandle beginnings	965.70
	01 2190 591 000 000 0	mips	80.00
	01 1100 330 002 002 2	cpi refresher training	120.00
	01 2190 591 000 000 0	counseling nonsped	<u>2,505.40</u>
	Total		55,580.82
FNBO CARD	01 1100 330 001 001 1	Conference Attendance gier,	199.00
	01 1100 330 002 002 2	conference attendace jamesx2	398.00
	01 2510 610 000 000 0	postage	26.16
	01 2510 531 000 000 0	postage	24.39
	01 2510 810 000 000 0	mailchimp	13.00
	01 2510 330 000 000 0	dol compliance training	219.00
	01 2510 610 000 000 0	ink	<u>124.99</u>
	Total		1,004.54
FNBO	01 2510 810 000 000 0	2024 safety dep box	<u>40.00</u>
	Total		40.00
GOULD GLASS	01 2730 352 000 000 0	windshield chip repairs	440.00
	01 2730 352 000 000 0	windshield repairs	<u>160.00</u>
	Total		600.00
IDEAL LINEN SUPPLY	01 2610 610 001 001 1	mops rags mats	308.20
	01 2610 610 002 002 2	mops rags mats	<u>547.86</u>
	Total		856.06
IDEAL/BLUFFS FACILITY SOLUTIONS	01 2610 610 001 001 1	restroom supplies	1,343.90
	01 2610 610 002 002 2	33x39 can liners, 40x46 can liners, buck	116.14
	01 2610 610 002 002 2	toilet paper x10 paper towel rolls x4	1,100.00
	01 2610 610 002 002 2	trash can liners	160.38
	01 2610 610 002 002 2	buckeye workout cleaner /case	99.95
	01 2610 610 002 002 2	cleaning supplies	<u>149.97</u>
	Total		2,970.34
J W PEPPER & SON INC.	01 1100 610 001 001 1	Viking Victorious March	45.00
	01 1100 610 001 001 1	Cluster, Fluster, Buster March	45.00
	01 1100 610 001 001 1	The Curse of Tutankhamun	61.00
	01 1100 610 001 001 1	Zydeco Cajun Crawdad Dance	<u>67.50</u>
	Total		218.50
JOSTENS	01 2310 610 000 000 0	graduation outfits	627.70
	01 2310 610 000 000 0	credit	<u>(92.96)</u>
	Total		534.74
KNOW BUDDY RESOURCES	01 2220 640 001 001 1	The COVID Pandemic	32.95
	01 2220 640 001 001 1	Extreme Weather	32.95
	01 2220 640 001 001 1	The Great Recession	32.95
	01 2220 640 001 001 1	The Human Genome	32.95
	01 2220 640 001 001 1	The Refugee Crisis	32.95
	01 2220 640 001 001 1	The Rise of Social Media	32.95
	01 2220 640 001 001 1	Smart Farming	21.17
	01 2220 640 001 001 1	Smart Homes	21.17
	01 2220 640 001 001 1	Smart Vehicles	21.17
	01 2220 640 001 001 1	Smart Wearable Devices	21.17
	01 2220 640 001 001 1	Life in the US Marine Corp	28.99
	01 2220 640 001 001 1	Life in the US Navy	28.99
	01 2220 640 001 001 1	Careers in Animation	28.99

	01 2220 640 001 001 1	Careers in Fashion	28.99
	01 2220 640 001 001 1	Handling charge	<u>10.00</u>
	Total		408.34
KOLEY JESSEN ATTORNEYS	01 2330 317 000 000 0	legal services	<u>340.00</u>
	Total		340.00
KUSKIE STATION LLC	01 2710 626 000 000	bus fuel	3,447.04
	01 2610 626 001 001 1	custodial fuel	20.01
	01 2710 626 000 000	diesel	<u>2,455.52</u>
	Total		5,922.57
MATHESON TRI-GAS INC.	01 1100 610 001 001 1	4 welding helmets	537.31
	01 1100 610 001 001 1	band saw blades	<u>259.94</u>
	Total		797.25
MCI COMM SERVICE	01 2510 382 000 000 0	telephone	<u>38.71</u>
	Total		38.71
MENARDS	01 2610 610 002 002 2	plumbing supplies, dryer vent, custodial	58.12
	01 2610 610 001 001 1	job supplies	128.69
	01 2610 610 001 001 1	cleaning supplies	78.39
	01 2610 610 001 001 1	nails	<u>24.76</u>
	Total		289.96
MORRILL COUNTY HOSPITAL	01 2710 340 000 000 0	driver physical	<u>167.00</u>
	Total		167.00
NE COLORADO CELLULAR, INC	01 1100 382 000 000 0	hotspots	<u>286.83</u>
	Total		286.83
NE SAFETY & FIRE EQUIPMENT INC	01 2710 330 000 000 0	roberts level 2	<u>125.00</u>
	Total		125.00
NEBRASKA ASSOCIATION OF SCHOOLS	01 2310 810 000 000 0	annual membership 24-25	4,086.00
	01 2310 330 000 000 0	burry lic meeting	170.00
	01 2310 330 000 000 0	presidents retreat 49523	165.00
	01 2320 330 000 000 0	amplified budget model 49538	300.00
	01 2310 330 000 000 0	budget finance workshop 49540	70.00
	01 2310 810 000 000 0	policy update service 49774	<u>395.00</u>
	Total		5,186.00
ONE SOURCE	01 1100 810 002 002 2	everify	<u>2.00</u>
	Total		2.00
PRINT EXPRESS INC.	01 2510 810 000 000 0	fc	<u>6.88</u>
	Total		6.88
PROTEX CENTRAL INC.	01 2620 352 001 001 1	sb installation-fire alarm	1,287.67
	01 2620 352 001 001 1	batteries for fire alarm inspections	222.30
	01 2620 352 002 002 2	fire extinguishers	<u>222.50</u>
	Total		1,732.47
QUADIENT FINANCE USA, INC	01 2510 531 000 000 0	postage	<u>458.35</u>
	Total		458.35
QUADIENT LEASING	01 2510 531 000 000 0	postage meter lease	<u>158.97</u>
	Total		158.97
SCHOLASTIC INC.	01 1100 810 001 001 1	Scholastic Magazines 2024-25 School	<u>119.88</u>
	Total		119.88
SHERWIN WILLIAMS	01 2620 610 001 001 1	Origami white paint	<u>101.61</u>
	Total		101.61
SIGN GLASSES LLC	01 1200 591 003 002 2	remote interpreting	2,730.00
	01 1200 591 003 002 2	remote interpreting	2,352.00
	01 1200 591 003 002 2	remote interpreting	2,184.00
	01 1200 591 003 002 2	remote interpreting	1,092.00
	01 1200 591 003 002 2	translator service	<u>1,554.00</u>
	Total		9,912.00
SOAR PEDIATRIC THERAPY, LLC	01 2173 591 003 000 0	0-2 pt	148.50
	01 2172 591 003 000 0	3-5 pt	1,038.57
	01 2171 591 003 002 2	sa pt	<u>1,256.13</u>
	Total		2,443.20
STERLING COMPUTERS CORP	01 1100 610 000 000 0	Academic VMware Carbon Black Cloud	<u>1,345.50</u>
	Total		1,345.50
Stuart, Bobbie	01 2510 610 000 000 0	reimburse 1099 envelopes	<u>35.98</u>
	Total		35.98
THOMPSON GLASS INC.	01 2620 610 001 001 1	door closers	<u>160.00</u>
	Total		160.00
TIME MANAGEMENT SYSTEMS	01 2510 810 000 000 0	timeclock	<u>191.75</u>
	Total		191.75
VERIZON	01 2710 610 000 000 0	aps	<u>210.47</u>
	Total		210.47
Wagner, Kurt	01 2710 610 000 000 0	fridge for busbarn	<u>150.00</u>
	Total		150.00
WILLOW LANE EDUCATION	01 2220 640 001 001 1	book	<u>30.75</u>
	Total		30.75
JOHNSON CONTROLS	03 4700 720 000 000	blower motor replacement	1,331.67

03 4700 720 000 000
03 4700 720 000 000
Total

replacement bad fan control center
replacement bad fan control center

833.94

833.94

2,999.55

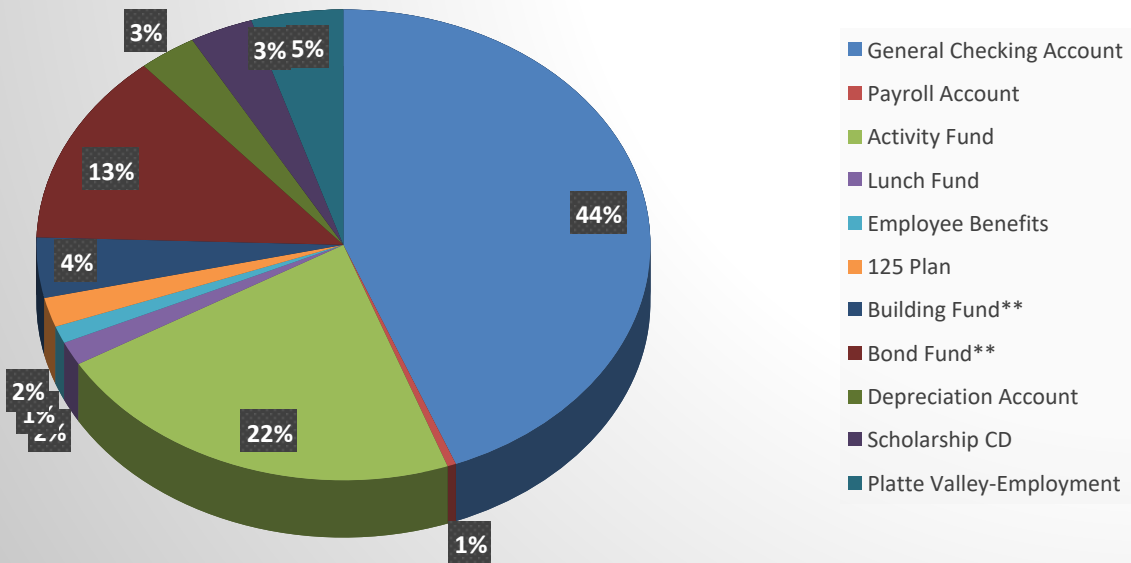
General Fund Total
Building Fund
Payroll

\$169,024.56
\$2,999.55
\$440,999.75

BAYARD PUBLIC SCHOOL
 TREASURER REPORT
 BANK STATEMENT BALANCES as of December 2024

General Checking Account	\$	745,195.49	
Payroll Account	\$	7,734.01	
Activity Fund	\$	373,535.85	
Lunch Fund	\$	27,386.86	
Employee Benefits	\$	19,923.56	
125 Plan	\$	34,245.14	
Building Fund**	\$	70,028.85	
Bond Fund**	\$	223,900.31	
Depreciation Account	\$	51,891.10	
Scholarship CD	\$	56,589.50	
Platte Valley-Employment	\$	82,079.42	
	\$		1,692,510.09

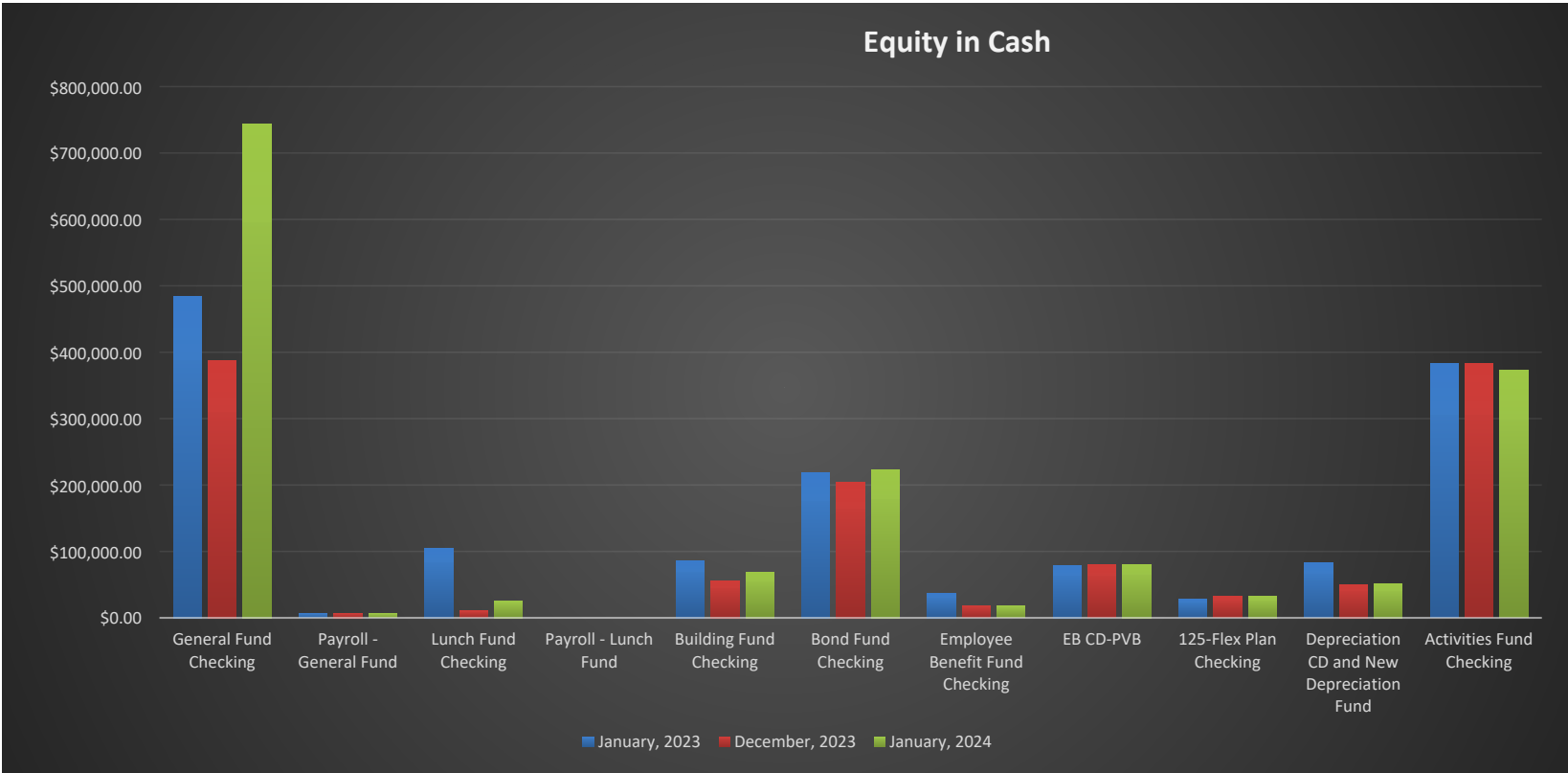
Account Percentages



Bayard Public Schools

Equity in Cash January 31, 2024

Fund	Fund #	January, 2023 PRIOR YEAR BALANCE	December, 2023 PRIOR MONTH BALANCE	January, 2024 REVENUES	January, 2024 EXPENSES	January, 2024 ENDING BALANCE
General Fund Checking	01-101	\$485,147.89	389,146.41	898,294.03	(542,244.95)	\$745,195.49
Payroll - General Fund	01-104	\$7,812.34	\$ 7,748.11	412,408.55	(412,422.65)	\$ 7,734.01
Lunch Fund Checking	02-101	\$105,949.25	12,163.37	37,312.62	(22,089.13)	\$27,386.86
Payroll - Lunch Fund	02-104	\$0.00	0.00	8,589.78	(8,589.78)	\$0.00
Building Fund Checking	03-101	\$87,309.21	57,499.48	12,529.37	0.00	\$70,028.85
Bond Fund Checking	04-101	\$220,342.04	206,086.37	17,813.94	0.00	\$223,900.31
Employee Benefit Fund Checking	05-101	\$38,392.98	19,972.48	51.08	(100.00)	\$19,923.56
EB CD-PVB	05-106-1000	\$80,537.10	80,856.60	1,222.82	0.00	\$82,079.42
125-Flex Plan Checking	05-107	\$30,014.06	33,513.32	4,324.98	(3,593.16)	\$34,245.14
Depreciation CD and New Depreciation Fund	06-101	\$84,119.87	51,827.45	63.65	0.00	\$51,891.10
Activities Fund Checking	07-101	\$383,893.85	383,955.32	20,064.99	(30,484.46)	\$373,535.85
Scholarship CD	07-114	\$61,360.87	56,589.50	0.00	0.00	\$56,589.50
TOTAL		\$1,584,879.46	\$ 1,299,358.41	\$ 1,412,675.81	\$ (1,019,524.13)	\$1,692,510.09



Detail Check Register

Checking Account: 7		Student Activity					
<u>Check Number</u>	<u>Check Type</u>	<u>Check Date</u>	<u>Vendor</u>	<u>TRAVIS AHRENDT</u>	<u>Check Total</u>		
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
1500	Check	01/23/2024	AHRTRA		351.18		
20240123	01/23/2024	24-000687	JH GWR 1/30/24 officials fees with milea	07 2900 352 102 000 0	325.00		
20240123	01/23/2024	24-000687	mileage split	07 2900 352 102 000 0	26.18		
1501	Check	01/23/2024	ALLFFA	ALLIANCE FFA	60.00		
20240123	01/23/2024	24-000683	Meals for FFA	07 2900 580 124 000 0	60.00		
1502	Check	01/23/2024	ALLPUSC	ALLIANCE PUBLIC SCHOOLS	7.00		
20240123	01/23/2024	24-000686	Speech Fee	07 2900 810 102 000 0	7.00		
1503	Check	01/23/2024	CHAVMARIO	MARIO CHAVEZ	600.00		
20240122-0001	01/22/2024	24-000679	Trackwrestling fee for home HS boys wres	07 2900 352 102 000 0	600.00		
1504	Check	01/23/2024	CHAVMARIO	MARIO CHAVEZ	600.00		
20240122	01/22/2024	24-000680	Trackwrestling fee for home HS boys wres	07 2900 352 102 000 0	600.00		
1505	Check	01/23/2024	FREEADA	ADAM FREEBURG	170.00		
20240123	01/23/2024	24-000693	V GBBALL vs South Platte 2/8/24	07 2900 352 102 000 0	170.00		
1506	Check	01/23/2024	GORDONRUSH	Gordon-Rushville High School	144.00		
20240123	01/23/2024	24-000685	Meals for FFA at Gordon	07 2900 580 124 000 0	144.00		
1507	Check	01/23/2024	MARSHJOHN	JOHN MARSHALL	201.14		
20240123	01/23/2024	24-000694	V GBBALL vs South Platte 2/8/24	07 2900 352 102 000 0	170.00		
20240123	01/23/2024	24-000694	mileage	07 2900 352 102 000 0	31.14		
1508	Check	01/23/2024	NORTHROCK	NORTH OF THE ROCK DESIGNS	225.00		
280	01/22/2024	24-000506	school store shirts	07 2900 610 157 000 0	225.00		
1509	Check	01/23/2024	OBOYLE	DANNY O'BOYLE	170.00		
20240123	01/23/2024	24-000692	V GBBALL vs South Platte 2/8/24	07 2900 352 102 000 0	170.00		
1510	Check	01/23/2024	OLSENMIKE	MICHAEL OLSEN	351.18		
20240123	01/23/2024	24-000688	JH GWR 1/30/24 officials fees with milea	07 2900 352 102 000 0	325.00		
20240123	01/23/2024	24-000688	mileage split	07 2900 352 102 000 0	26.18		

Detail Check Register

Checking Account: 7

Student Activity

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1511	Check	01/23/2024	POSSTE	Steven Posey	140.00
20240123-0001	01/23/2024	24-000690	officials fees	07 2900 352 102 000 0	140.00
1512	Check	01/23/2024	POSSTE	Steven Posey	161.66
20240123	01/23/2024	24-000691	JH BBB tourney in Bayard 2/17/24	07 2900 352 102 000 0	140.00
20240123	01/23/2024	24-000691	mileage bport	07 2900 352 102 000 0	21.66
1513	Check	01/23/2024	RICEKELL	KELLEY RICE	93.00
20240122	01/22/2024		mac band hospitality	07 2900 610 102 000 0	93.00
1514	Check	01/23/2024	SIMAMA	AMANDA SIMPSON	375.00
0001	01/22/2024	24-000681	Choreography fee	07 2900 610 135 000 0	375.00
1515	Check	01/23/2024	STONEJARED	JARED STONE	351.18
20240123	01/23/2024	24-000689	JH GWR 1/30/24 officials fees with milea	07 2900 352 102 000 0	325.00
20240123	01/23/2024	24-000689	mileage split	07 2900 352 102 000 0	26.18
14926	Check	01/04/2024	ALSMARKET	AL'S MARKET	142.53
1020	12/21/2023	24-000531	Items for Poporn party and treats for ou	07 2900 610 146 000 0	47.72
2009	01/04/2024		concession inventory	07 2900 610 118 000 0	94.81
14927	Check	01/04/2024	SYNCB	Amazon Capital Services	114.95
1lc9-wclw-mqv4 #2	01/04/2024	24-000098	Black Vest	07 2900 610 135 000 0	24.95
1r6m-mwrh-7nld	12/18/2023		post prom	07 2900 610 134 000 0	90.00
14928	Check	01/04/2024	TIGERPAWS	Bayard Tiger Paws	35.88
20231221	12/21/2023		hospitality	07 2900 610 102 000 0	35.88
14929	Check	01/04/2024	WALMARTC	Capital One	50.68
20240104-0001	01/04/2024	24-000365	hospitality	07 2900 610 102 000 0	50.68
14930	Check	01/04/2024	CARD	CARDMEMBER SERVICE	100.00
20240104	01/04/2024		volunteers hospitality	07 2900 610 102 000 0	100.00
14931	Check	01/04/2024	CASHDIST	CASH-WA DISTRIBUTING	1,614.15

Detail Check Register

Checking Account: 7		Student Activity					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
14036620	12/14/2023		inventory	07 2900 610 118 000 0	1,614.15		
Check Number: 14932	Check Type: Check		Check Date: 01/04/2024	Vendor: COBMCC	COBBLESTONE HOTEL & SUITES-MCCOOK	Check Total:	576.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20231227	12/27/2023		wrestling lodging	07 2900 580 102 000 0	576.00		
Check Number: 14933	Check Type: Check		Check Date: 01/04/2024	Vendor: DESTIMAGIN	DESTINATION IMAGINATION	Check Total:	165.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
103965	01/04/2024	24-000465	Team Numbers for 2 teams to participate	07 2900 610 143 000 0	165.00		
Check Number: 14934	Check Type: Check		Check Date: 01/04/2024	Vendor: E470	E-470 PUBLIC HIGHWAY AUTHORITY	Check Total:	18.40
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
2088131527	12/27/2023		denver toll fees	07 2900 580 124 000 0	18.40		
Check Number: 14935	Check Type: Check		Check Date: 01/04/2024	Vendor: FNBOCARD	FNBO CARD	Check Total:	1,099.42
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240104-0001	01/04/2024		girls wrestling travel	07 2900 580 111 000 0	206.88		
20240104-0001	01/04/2024		meals	07 2900 610 155 000	177.57		
20240104-0002	01/04/2024	24-000456	Service Fee and tax	07 2900 610 133 000 0	105.44		
20240104-0003	01/04/2024	24-000489	wrestling sweatshirts	07 2900 610 106 000 0	478.00		
20240104-0004	01/04/2024	24-000531	Items for Poporn party and treats for ou	07 2900 610 146 000 0	13.50		
20240104-0008	01/04/2024	24-000571	hospitality	07 2900 610 102 000 0	118.03		
Check Number: 14936	Check Type: Check		Check Date: 01/04/2024	Vendor: FNBOCARD	FNBO CARD	Check Total:	645.05
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240104-0009	01/04/2024	24-000459	FFA jerky	07 2900 610 124 000 0	236.00		
20240104-0010	01/04/2024	24-000504	Chips for Student Council Concessions	07 2900 610 103 000 0	9.98		
20240104-0011	01/04/2024	24-000510	Nursery Stock License	07 2900 810 124 000 0	85.07		
20240104-0012	01/04/2024	24-000545	Emilee Houchin FFA Jacket	07 2900 610 124 000 0	81.00		
20240104-0013	01/04/2024	24-000552	Jacob Carrizales FFA jacket	07 2900 610 124 000 0	84.00		
20240104-0014	01/04/2024		nat ffa	07 2900 610 124 000 0	149.00		
Check Number: 14937	Check Type: Check		Check Date: 01/04/2024	Vendor: FNBOCARD	FNBO CARD	Check Total:	85.07
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240104-0014	01/04/2024		giving tree	07 2900 610 103 000 0	85.07		
Check Number: 14938	Check Type: Check		Check Date: 01/04/2024	Vendor: GARDENCOSC	GARDEN COUNTY SCHOOLS	Check Total:	100.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20231221	12/21/2023	24-000557	Boys wrestling fee for Garden County mee	07 2900 810 102 000 0	100.00		
Check Number: 14939	Check Type: Check		Check Date: 01/04/2024	Vendor: GARJUA	JUAN GARFIO	Check Total:	170.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20231221	12/21/2023	24-000570	Bball officials fee vs Morrill 1/9/23	07 2900 352 102 000 0	170.00		

Detail Check Register

Checking Account: 7		Student Activity				
12212023	01/04/2024		2024 UNK HONOR CLINIC	07 2900 610 135 000 0	120.00	
Check Number: 14950	Check Type: Check	Check Date: 01/04/2024	Vendor: VAULT	THE VAULT	Check Total:	60.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
28	01/04/2024		inservice hospitality	07 2900 610 133 000 0	60.00	
Check Number: 14951	Check Type: Check	Check Date: 01/04/2024	Vendor: WPCI	WPCI	Check Total:	361.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0068892	12/14/2023		student testing	07 2900 610 102 000 0	361.50	
Check Number: 14952	Check Type: Check	Check Date: 01/08/2024	Vendor: TIGERPAWS	Bayard Tiger Paws	Check Total:	39.04
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240108	01/08/2024	24-000580	Large Pizzas drinks	07 2900 610 122 000 0	39.04	
Check Number: 14953	Check Type: Check	Check Date: 01/08/2024	Vendor: NORTHROCK	NORTH OF THE ROCK DESIGNS	Check Total:	540.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
270	01/08/2024	24-000589	T-Shirts for Nugget's game	07 2900 610 135 000 0	540.00	
Check Number: 14954	Check Type: Check	Check Date: 01/08/2024	Vendor: TAMMYTILLM	Tammy Tillman	Check Total:	201.74
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2023vbm mileage	01/08/2024		vb mileage	07 2900 580 102 000 0	201.74	
Check Number: 14955	Check Type: Check	Check Date: 01/08/2024	Vendor: TORMYK	Mykayla Torres	Check Total:	4.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240108	01/08/2024	24-000586	Pinkalicious and the cupcake calamity	07 2900 610 122 000 0	4.00	
Check Number: 14956	Check Type: Check	Check Date: 01/08/2024	Vendor: UNZTRO	TROY UNZICKER	Check Total:	170.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240108	01/08/2024	24-000591	Officials fee for Morrill bball games 1/	07 2900 352 102 000 0	170.00	
Check Number: 14957	Check Type: Check	Check Date: 01/16/2024	Vendor: AHRTRA	TRAVIS AHRENDT	Check Total:	351.18
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240112	01/12/2024	24-000629	HS wrestling meet in Bayard 1/19/24 offi	07 2900 352 102 000 0	325.00	
20240112	01/12/2024	24-000629	mileage	07 2900 352 102 000 0	26.18	
Check Number: 14958	Check Type: Check	Check Date: 01/16/2024	Vendor: BBVSCALE	B&B Valley Scale Service & Sales	Check Total:	890.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
034319	01/16/2024		calibrate scales	07 2900 352 102 000 0	890.00	
Check Number: 14959	Check Type: Check	Check Date: 01/16/2024	Vendor: BENJOE	JOE BENSON	Check Total:	106.14
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240112	01/12/2024	24-000633	JH basketball officials fees and mileage	07 2900 352 102 000 0	75.00	
20240112	01/12/2024	24-000633	mileage	07 2900 352 102 000 0	31.14	
Check Number: 14960	Check Type: Check	Check Date: 01/16/2024	Vendor: BRISCH	BRIDGEPORT PUBLIC SCHOOLS	Check Total:	150.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	

Detail Check Register

Checking Account: 7		Student Activity					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240115	01/15/2024	24-000657	bport wrestling fee	07 2900 810 102 000 0	150.00		
Check Number: 14961 Check Type: Check Check Date: 01/16/2024 Vendor: WESTATESBA CASH Check Total: 82.00							
20240115	01/15/2024	24-000651	Admission	07 2900 810 102 000 0	82.00		
Check Number: 14962 Check Type: Check Check Date: 01/16/2024 Vendor: CHADRON Chadron High School Check Total: 275.00							
20240115	01/15/2024	24-000659	wrestling fees 1/20/24 boys	07 2900 810 102 000 0	175.00		
20240115	01/15/2024	24-000659	wrestling fees 1/20/24 girls	07 2900 810 102 000 0	100.00		
Check Number: 14963 Check Type: Check Check Date: 01/16/2024 Vendor: CHADSTCOLL CHADRON STATE COLLEGE Check Total: 1,000.00							
spr24harimon	01/09/2024		harimon spr24 claver scholarship	07 2900 610 128 000 0	500.00		
spr24harimon	01/09/2024		harimon spr24 pankowski scholarship	07 2900 610 308 000 0	500.00		
Check Number: 14964 Check Type: Check Check Date: 01/16/2024 Vendor: CHASECOSCH CHASE COUNTY SCHOOLS Check Total: 100.00							
20240115	01/15/2024	24-000658	wrestling fee 1/13/24	07 2900 810 102 000 0	100.00		
Check Number: 14965 Check Type: Check Check Date: 01/16/2024 Vendor: GERHS GERING PUBLIC SCHOOL Check Total: 200.00							
20240115	01/15/2024	24-000661	JH wrestling fees	07 2900 810 102 000 0	100.00		
20240115	01/15/2024	24-000661	HS wrestling fees	07 2900 810 102 000 0	100.00		
Check Number: 14966 Check Type: Check Check Date: 01/16/2024 Vendor: GRANCANYON GRAND CANYON UNIVERSITY Check Total: 500.00							
spr24maser	01/09/2024		spr24 Maser Pankowski scholarship	07 2900 610 308 000 0	500.00		
Check Number: 14967 Check Type: Check Check Date: 01/16/2024 Vendor: HEMINFORD HEMINGFORD PULIC SCHOOLS Check Total: 160.00							
20240115	01/15/2024	24-000660	JH girls wrestling fees	07 2900 810 102 000 0	100.00		
20240115	01/15/2024	24-000660	HS Girls wrestling fees	07 2900 810 102 000 0	60.00		
Check Number: 14968 Check Type: Check Check Date: 01/16/2024 Vendor: HERTRE TREVOR HERGENREDER Check Total: 168.43							
20240110	01/10/2024	24-000620	JH bball games 1/16/24 vs Minatare	07 2900 352 102 000 0	140.00		
20240110	01/10/2024	24-000620	mileage	07 2900 352 102 000 0	28.43		
V*20240110	01/16/2024	24-000620	JH bball games 1/16/24 vs Minatare	07 2900 352 102 000 0	(140.00)		
V*20240110	01/16/2024	24-000620	mileage	07 2900 352 102 000 0	(28.43)		
Check Number: 14969 Check Type: Check Check Date: 01/16/2024 Vendor: HERTRE TREVOR HERGENREDER Check Total: 155.57							
20240112	01/12/2024	24-000631	JH basketball officials fees and mileage	07 2900 352 102 000 0	140.00		
20240112	01/12/2024	24-000631	mileage split	07 2900 352 102 000 0	15.57		

Detail Check Register

Checking Account: 7		Student Activity				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
Check Number: 14970 Check Type: Check Check Date: 01/16/2024 Vendor: KANSTATEUN KANSAS STATE UNIVERSITY Check Total: 1,000.00						
spr24schmaltz	01/09/2024		spr24 schmaltz Bastron Huck sch	07 2900 610 128 000 0	500.00	
spr24schmaltz	01/09/2024		spr24 schmaltz Pankowski sch	07 2900 610 308 000 0	500.00	
Check Number: 14971 Check Type: Check Check Date: 01/16/2024 Vendor: MILTIM TIM MILTON Check Total: 351.18						
20240112	01/12/2024	24-000630	HS wrestling meet in Bayard 1/19/24 offi	07 2900 352 102 000 0	325.00	
20240112	01/12/2024	24-000630	mileage split	07 2900 352 102 000 0	26.18	
Check Number: 14972 Check Type: Check Check Date: 01/16/2024 Vendor: NCAPS NCAPS Check Total: 120.00						
20240116	01/16/2024	24-000663	state affiliate fees for DI	07 2900 610 143 000 0	120.00	
Check Number: 14973 Check Type: Check Check Date: 01/16/2024 Vendor: NORTHROCK NORTH OF THE ROCK DESIGNS Check Total: 80.00						
271	01/10/2024	24-000614	Youth Jerseys	07 2900 610 158 000 0	80.00	
Check Number: 14974 Check Type: Check Check Date: 01/16/2024 Vendor: NSAADISTVI NSAA DISTRICT VI Check Total: 350.00						
23-24	01/10/2024	24-000619	Dues	07 2900 810 102 000 0	350.00	
Check Number: 14975 Check Type: Check Check Date: 01/16/2024 Vendor: REGWESTMED REGIONAL WEST MEDICAL CENTER Check Total: 1,333.00						
qb-rehab-58	01/10/2024		winter sports season	07 2900 352 102 000 0	1,333.00	
Check Number: 14976 Check Type: Check Check Date: 01/16/2024 Vendor: ROSEART ARTHUR ROSE Check Total: 106.14						
20240112	01/12/2024	24-000634	JV basketball officials fees with mileag	07 2900 352 102 000 0	75.00	
20240112	01/12/2024	24-000634	mileage	07 2900 352 102 000 0	31.14	
Check Number: 14977 Check Type: Check Check Date: 01/16/2024 Vendor: SALDEN DENZEL SALAZAR Check Total: 155.57						
20240112	01/12/2024	24-000632	JH basketball officials fees and mileage	07 2900 352 102 000 0	140.00	
20240112	01/12/2024	24-000632	mileage split	07 2900 352 102 000 0	15.57	
V*20240112	01/26/2024	24-000632	JH basketball officials fees and mileage	07 2900 352 102 000 0	(140.00)	
V*20240112	01/26/2024	24-000632	mileage split	07 2900 352 102 000 0	(15.57)	
Check Number: 14978 Check Type: Check Check Date: 01/16/2024 Vendor: SCHNJARR JARROD SCHNELL Check Total: 351.18						
20240112	01/12/2024	24-000628	Wrestling officials for HS meet 1/19/24.	07 2900 352 102 000 0	325.00	
20240112	01/12/2024	24-000628	mileage split	07 2900 352 102 000 0	26.18	
Check Number: 14979 Check Type: Check Check Date: 01/16/2024 Vendor: UNK University of NE Kearney Check Total: 1,000.00						

Detail Check Register

Checking Account: 7		Student Activity					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
harimonspr24	01/09/2024		harimon spr 24 pankowski scholarship	07 2900 610 308 000 0	500.00		
spr24 Miller	01/09/2024		spr24 Miller Pankowski Scholarship	07 2900 610 308 000 0	500.00		
Check Number: 14980	Check Type: Check		Check Date: 01/16/2024 Vendor: UNL	UNIVERSITY OF NE LINCOLN	Check Total:		500.00
albro spr 24	01/09/2024		albro spr 24 Pankowski scholarship	07 2900 610 308 000 0	500.00		
Check Number: 14981	Check Type: Check		Check Date: 01/18/2024 Vendor: BAYYOUNGIRL	BAYARD YOUTH GIRLS BASKETBALL	Check Total:		1,690.20
2024	01/18/2024		youth bb concession proceeds	07 1790 0102	1,690.20		
Check Number: 14982	Check Type: Check		Check Date: 01/18/2024 Vendor: CASTARMAND	AMRAND CASTANEDA	Check Total:		171.14
20240118	01/18/2024	24-000638	JH tourney in Bayard on 2/17/24 both gym	07 2900 352 102 000 0	140.00		
20240118	01/18/2024	24-000638	mileage	07 2900 352 102 000 0	31.14		
Check Number: 14983	Check Type: Check		Check Date: 01/18/2024 Vendor: CHRICHARLE	CHARLES CHRISTENSEN	Check Total:		271.25
20240118	01/18/2024	24-000647	Officials fees with mileage split for Mi	07 2900 352 102 000 0	170.00		
20240118	01/18/2024	24-000647	mileage split	07 2900 352 102 000 0	26.25		
20240118	01/18/2024	24-000647	jv game	07 2900 352 102 000 0	75.00		
V*20240118	01/22/2024	24-000647	Officials fees with mileage split for Mi	07 2900 352 102 000 0	(170.00)		
V*20240118	01/22/2024	24-000647	mileage split	07 2900 352 102 000 0	(26.25)		
V*20240118	01/22/2024	24-000647	jv game	07 2900 352 102 000 0	(75.00)		
Check Number: 14984	Check Type: Check		Check Date: 01/18/2024 Vendor: GEARCHR	CHRISTOPHER GEARY	Check Total:		271.25
20240118	01/18/2024	24-000646	Officials fees with mileage split for Mi	07 2900 352 102 000 0	170.00		
20240118	01/18/2024	24-000646	mileage split	07 2900 352 102 000 0	26.25		
20240118	01/18/2024	24-000646	JV GAME	07 2900 352 102 000 0	75.00		
V*20240118	01/22/2024	24-000646	Officials fees with mileage split for Mi	07 2900 352 102 000 0	(170.00)		
V*20240118	01/22/2024	24-000646	mileage split	07 2900 352 102 000 0	(26.25)		
V*20240118	01/22/2024	24-000646	JV GAME	07 2900 352 102 000 0	(75.00)		
Check Number: 14985	Check Type: Check		Check Date: 01/18/2024 Vendor: GRIESSDAVE	DAVE GRIESS	Check Total:		106.14
20240118-0001	01/18/2024	24-000635	JV basketball officials fees with mileag	07 2900 352 102 000 0	75.00		
20240118-0001	01/18/2024	24-000635	mileage	07 2900 352 102 000 0	31.14		
Check Number: 14986	Check Type: Check		Check Date: 01/18/2024 Vendor: GRIESSDAVE	DAVE GRIESS	Check Total:		106.14
20240118	01/18/2024	24-000637	JV officials fees with mileage vs South	07 2900 352 102 000 0	75.00		
20240118	01/18/2024	24-000637	mileage	07 2900 352 102 000 0	31.14		
Check Number: 14987	Check Type: Check		Check Date: 01/18/2024 Vendor: HERTRE	TREVOR HERGENREDER	Check Total:		106.14

Detail Check Register

Checking Account: 7

Student Activity

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118-0001	01/18/2024	24-000636	JV officials fees with mileage vs South	07 2900 352 102 000 0	75.00	
20240118-0001	01/18/2024	24-000636	mileage	07 2900 352 102 000 0	31.14	
Check Number: 14988	Check Type: Check	Check Date: 01/18/2024	Vendor: HERTRE	TREVOR HERGENREDER	Check Total:	171.14
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118	01/18/2024	24-000640	JH tourney in Bayard on 2/17/24 both gym	07 2900 352 102 000 0	140.00	
20240118	01/18/2024	24-000640	mileage	07 2900 352 102 000 0	31.14	
Check Number: 14989	Check Type: Check	Check Date: 01/18/2024	Vendor: KUXNIC	NICK KUXHAUSEN	Check Total:	170.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118	01/18/2024	24-000644	Varsity games vs Bport 1/27/24	07 2900 352 102 000 0	170.00	
Check Number: 14990	Check Type: Check	Check Date: 01/18/2024	Vendor: LONGDAN	DANIEL LONG	Check Total:	170.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118	01/18/2024	24-000643	officials fees Bport 1/27/24	07 2900 352 102 000 0	170.00	
Check Number: 14991	Check Type: Check	Check Date: 01/18/2024	Vendor: MARSHTY	TYLER MARSHALL	Check Total:	170.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118-0001	01/18/2024	24-000642	officials fees	07 2900 352 102 000 0	170.00	
V*20240118-0001	01/26/2024	24-000642	officials fees	07 2900 352 102 000 0	(170.00)	
Check Number: 14992	Check Type: Check	Check Date: 01/18/2024	Vendor: MARSHTY	TYLER MARSHALL	Check Total:	213.33
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118	01/18/2024	24-000645	Varsity games vs Bport 1/27/24	07 2900 352 102 000 0	170.00	
20240118	01/18/2024	24-000645	mileage	07 2900 352 102 000 0	43.33	
Check Number: 14993	Check Type: Check	Check Date: 01/18/2024	Vendor: MCKIRAND	Randy McKibbin	Check Total:	210.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118	01/18/2024		reimburse wrestling shirt orders	07 2900 610 155 000	210.00	
Check Number: 14994	Check Type: Check	Check Date: 01/18/2024	Vendor: MYERRICK	RICK MeYER	Check Total:	271.25
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240118	01/18/2024	24-000648	Officials fees with mileage split for Mi	07 2900 352 102 000 0	170.00	
20240118	01/18/2024	24-000648	mileage split	07 2900 352 102 000 0	26.25	
20240118	01/18/2024	24-000648	jv game	07 2900 352 102 000 0	75.00	
V*20240118	01/22/2024	24-000648	Officials fees with mileage split for Mi	07 2900 352 102 000 0	(170.00)	
V*20240118	01/22/2024	24-000648	mileage split	07 2900 352 102 000 0	(26.25)	
V*20240118	01/22/2024	24-000648	jv game	07 2900 352 102 000 0	(75.00)	
Check Number: 14995	Check Type: Check	Check Date: 01/18/2024	Vendor: MAC CONF	MINUTEMAN ACTIVITIES CONFERENCE	Check Total:	241.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240117	01/17/2024		mac girls bb round 1	07 1710 0102	241.50	
Check Number: 14996	Check Type: Check	Check Date: 01/18/2024	Vendor: MULJAR	Jared Muldrow	Check Total:	55.62

Detail Check Register

Checking Account: 7

Student Activity

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20240118	01/18/2024	24-000670	medal stickers reimbursement	07 2900 610 102 000 0	55.62
Check Number: 14997 Check Type: Check Check Date: 01/18/2024 Vendor: OLSROD Rodney Olson Check Total: 318.31					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20240118	01/18/2024		act fuel	07 2900 580 111 000 0	289.30
20240118	01/18/2024		act diesel treat	07 2900 580 111 000 0	29.01
Check Number: 14998 Check Type: Check Check Date: 01/18/2024 Vendor: ROSEART ARTHUR ROSE Check Total: 171.14					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20240118	01/18/2024	24-000639	JH tourney in Bayard on 2/17/24 both gym	07 2900 352 102 000 0	140.00
20240118	01/18/2024	24-000639	mileage	07 2900 352 102 000 0	31.14

*Denotes Expensed Invoice Item

Checking Account ID: 7

Total without Voids: 29,006.71

NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



Leadership

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Vision

Engagement

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1,960,000 Nebraskans

324,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

Snapshots



IN THIS EDITION OF BOARD NOTES ...
TRAINING, NETWORKING, ENGAGEMENT & EVENTS
YOUR NASB LEGISLATIVE ISSUES CONFERENCE WRAP-UP
2024 MEMBERSHIP GUIDES ARE HERE!
AT THE BOARD TABLE
NASB'S ANNUAL MEMBERSHIP DRIVE IS HERE!
STUDENT ENGAGEMENT
CREATE A COMPLETE, CUSTOMIZED POLICY MANUAL
YOUR 2024 NASB AFFILIATES, AFFILIATE SPOTLIGHTS
THIS MONTH IN ... AND MUCH MORE!

The Nebraska Association of School Boards provides programs, services, and advocacy to strengthen public education for all Nebraskans. Learn more at www.NASBonline.org

TRAINING, NETWORKING, ENGAGEMENT & EVENTS

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1,960,000 Nebraskans

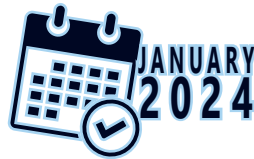
324,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

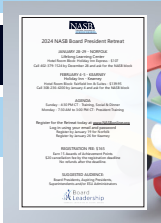
<https://members.nasbonline.org/events>



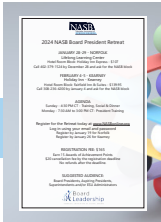
The 2024 Legislative Session began Wednesday, January 3

School Board Member Week in Nebraska - January 21-28

Board Presidents Retreat - January 28-29 - Norfolk



Board Presidents Retreat - February 4-5 - Kearney



Finance Workshops - Lincoln, North Platte, & Gering

Amplified Finance / Budget & Finance Workshop - March 5 - Lincoln

Amplified Finance / Budget & Finance Workshop - March 19 - North Platte

Amplified Finance Workshop - March 20 - Gering

NAEP State Convention - March 27-28 - Kearney



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.

YOUR NASB LEGISLATIVE ISSUES CONFERENCE WRAP-UP

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<https://members.nasbonline.org/government-relations>

Day 13 of the 60-day Session brought a number of school board members and education leaders to Lincoln for the annual Legislative Issues Conference where Senators, their staff, Commissioner Maher, and Governor Pillen took time out of their schedules to join their constituents to discuss education, policy, leadership, and much more. (See more photos on pages 1 and 16!)

Prior to the Conference, your NASB Legislation Committee met on Sunday to sift through hundreds of the bills and measures NASB feels you and your board should be paying attention to this Session. Items are continually updated at <https://nasb.envisiams.com/legislative-bills>

Continue to communicate with your Senator(s) about particular bills of interest and how they could impact what is going on in your buildings. Share your story and stay engaged in all the bills NASB is following. Reach out to us to find out all the ways you can be heard.



KEY ADVOCACY RESOURCES

<https://members.nasbonline.org/government-relations>

<https://nasb.envisiams.com/legislative-bills>

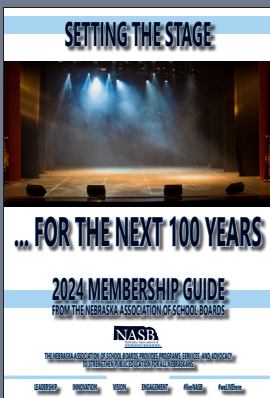
www.facebook.com/NASBOnline

www.twitter.com/NASBOnline

<https://nebraskalegislature.gov/>



2024 MEMBERSHIP GUIDES ARE HERE!



Thirty-two pages of all NASB is and does, for you, our members, will be delivered to your district/ESU in the upcoming weeks.

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

This is a great reference to keep close throughout the year, as it includes the history of NASB and school boards in Nebraska, all of the organizations for which NASB is responsible, advocacy, engagement, awards, your NASB programs, services and staff, School Board Member of the Year info, and more!

Thank you for making Nebraska a great place to LIVE and setting the stage for the next 100 years!

AT THE BOARD TABLE

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BOARD CALENDAR AGENDA ITEMS FOR YOUR MONTHLY MEETINGS

<https://members.nasbonline.org/board-leadership>



Each month, this space reflects recommended regular board meeting agenda items to include in the upcoming board meeting agenda. Please contact Marcia at mherring@NASBonline.org if you have questions or recommendations for improving the Board Meeting Annual Calendar.

FEBRUARY BOARD AGENDA ITEMS

Please see the January 15, 2024, email from mherring@NASBonline.org and shiggins@NASBonline.org for the draft of the February Board Meeting Agenda. If you have questions or need us to resend the email, please feel free to contact Marcia at 402-450-5152 or Stacie at 402-209-1608. (**If following the reorganization of the board, the president and vice president are new to the role, please email Marcia or Stacie so we may update our records.**)

UPCOMING NASB BOARD LEADERSHIP EVENTS

NASB President Retreats

January 28-29 in Norfolk - February 4-5 in Kearney

Join the NASB Board Leadership Team in Norfolk and Kearney for the opportunity to engage with fellow leadership teams including the board president, vice president, aspiring presidents, and superintendents and/or ESU Administrators. The agenda will include a leadership activity on Sunday, social, dinner, and a full agenda on Monday addressing board meeting protocols, Open Meetings Law, policy, committee work, scenarios, goal planning, superintendent evaluation, and more. Locate the registration information at <https://members.nasbonline.org/events/board-president-retreat>

DID YOU KNOW THE NASB BOARD LEADERSHIP TEAM PROVIDES...

COMMUNITY/STAKEHOLDER ENGAGEMENT AND ALIGNMENT

Engagement of stakeholders both internally and externally can be a powerful asset in shaping the future of the school district. Fostering a positive working relationship with stakeholders cultivates a progressive district climate. The NASB Board Leadership team is equipped to facilitate your district's engagement of stakeholders through focus group discussions and online surveys. We tailor the service to each school district's needs. Community/Stakeholder engagement models representative leadership when the board invites staff, students, parents, and community the opportunity to be heard prior to setting goals that may include facility needs, student academic growth, or the discussion of how the district is equipping graduates of the school district. To learn more, please contact Caden Frank at cfrank@NASBonline.org or 402-689-5834.

BOARD RETREAT

Time for a refresher on the board's role and responsibilities, set goals, discuss how best to engage with the community to address facility needs, or a begin long-term planning. Whatever your needs may be, the NASB Board Leadership team members are available to facilitate your next board retreat or work session. To learn more please feel free to contact Marcia Herring at mherring@NASBonline.org or 402-450-5152 to schedule a board retreat.

MARCH FINANCE WORKSHOPS ARE BACK!

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TRACK 1 - AFTERNOON WORKSHOP

TRACK 2 - EVENING WORKSHOP

***LINCOLN - NORTH PLATTE - GERING**

SUGGESTED AUDIENCE

Superintendents/ESU Administrators, Business Managers,
and your Board's Finance Committee Members
Registration Fee: \$100 for members, \$200 for non-members

AMPLIFIED FINANCE MODULE AGENDA

11:30 AM - REGISTRATION
12:00 PM - LUNCH, FOLLOWED BY THE WORKSHOP
4:30 PM - ADJOURN

This afternoon workshop, led by school finance experts Carl Dietz and Matt Fisher, will be a more detailed, intense learning experience for those truly in the thick of school finance, compared to the traditional evening session.

Highlights:

1. Review all the funds
2. Discuss the district audit report and how it relates to the AFR
3. Perform a detailed NDE budget for all funds
4. Prepare a line item budget for all receipts and expenses
5. Explain how to prepare a five-year projection of receipts, expenses, and cash balance
6. Payroll preparation
7. Building a capital replacement schedule
8. How to build a cost group spending comparability spreadsheet



***LINCOLN & NORTH PLATTE ONLY**

SUGGESTED AUDIENCE

School Board Members,
Superintendents/ESU Administrators
Registration Fee: \$70 for members, \$170 for non-members

TRADITIONAL BUDGET & FINANCE AGENDA

5:00 PM - REGISTRATION
5:30 PM - DINNER, FOLLOWED BY THE WORKSHOP
8:30 PM - ADJOURN

Both new and veteran school board members must have a fundamental understanding of school finance. Superintendents, business managers, and bookkeepers are required to have a deep and comprehensive understanding of finance because taxpayers and citizens are asking districts to provide more detailed information about their finances. This evening workshop will feature Carl Dietz and Matt Fisher, two school finance experts, who will structure the presentation around all aspects of the school district finance such as:

1. Discussion of financial information that should be provided to board members and the community, including samples
2. The budgeting process is not a 'one and done' activity, rather it's something that needs to be discussed throughout the entire year
3. What to look for in your audit report and the Annual Financial Report
4. Importance of cash reserves
5. The importance of having a 5-year financial plan
6. How to properly build a capital replacement schedule
7. Understanding TEEOSA and Foundation Aid, LB 583 & LB 243
8. A brief discussion of LB 644 and the Joint Public Hearings

TO REGISTER FOR ONE OR BOTH OF THE WORKSHOPS*

Go to www.NASBonline.org, and log in using your email and password

March 5 - Lincoln (Embassy Suites) ... Register by 2/29/24

March 19 - North Platte (Venue 304) ... Register by 3/14/24

*March 20 - Gering (Civic Center) ... Register by 3/14/24
(Afternoon Only)

YOUR 2024 NASB LEGISLATION COMMITTEE

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<https://members.nasbonline.org/government-relations/legislation-committee-bylaws>

YOUR 2024 NASB LEGISLATION COMMITTEE



Stacy Jolley (Chair)
NASB President-Elect
Millard



Sandy Noffsinger
NASB President
Dundy County Stratton



Brad Wilkins
NASB Vice President
Ainsworth



Member 1
Spencer Head
Omaha



Member 2
Jane Erdenberger
Omaha



Member 3
Bob Rauner
Lincoln



Member 4
Kathy Danek
Lincoln



Member 5
Sarah Centineo
Bellevue



Member 6
Beth Morrisette
Westside



Member 7
Suzanne Sapp
Ashland-Greenwood



Member 8
Amanda McGill Johnson
Millard



Member 9
Drew Blessing
Kearney



Member 10
Marla Grier
South Sioux City



Member 11
Doug Keener
Mitchell



Member 12
Ryne Seaman
Seward



Member 13
Steve Blocher
West Point



Member 14
Jim Vlach
Lyons-Decatur



Member 15
Brian Quackenbush
Tri County



Member 16
Dawn Lindsley
ESU 7



Appointed Member
Lisa Albers
Grand Island



Appointed Member
Skip Altig
North Platte



Appointed Member
Brian Copsy
Gering



Appointed Member
Kyle Fisher
Springfield Platteview



Appointed Member
Steve Koch
Hershey



Appointed Member
Peter Sample
Neligh-Oakdale



Appointed Member
Lisa Wagner
Central City

Term Ends 2024 For Even # Members

Term Ends 2026 For Odd # Members

Appointed Members Serve One-Year Term



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324,000 Students

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<https://members.nasbonline.org/>

We want to express our gratitude to the nearly 1,700 publicly elected community leaders serving on a school or ESU board in Nebraska. Your tireless efforts in overseeing and shaping the educational landscape in our great state are true examples of Nebraska values.

Being on a school board is a big commitment of time and energy. All school board members have to make sacrifices away from their family or work on behalf of their local school district and community. The NASB understands these sacrifices and wants to be supportive of you as you strive for excellence.

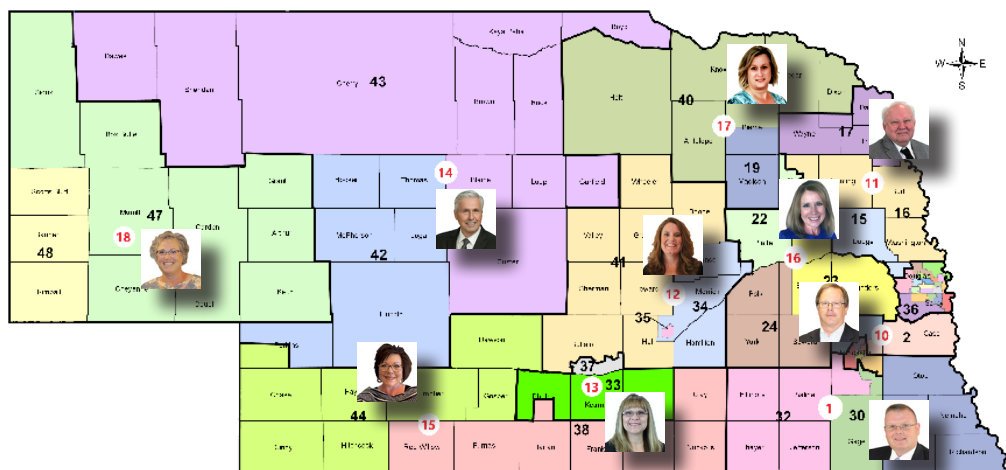
As we begin a new year, we look upon new challenges and opportunities in the education world. Our Legislature is in a 60-day session, and it's never been more important for locally elected leaders to engage in the legislative process to protect local control. We want to recognize the many contributions school and ESU board members have made to our legislative agenda. We cannot defend local control effectively without locally elected officials weighing in during the process.

The last few years have continued to be challenging for everyone in the education community. We appreciate your dedication to listening to the concerns and perspectives of parents, educators, and the community at large. Your openness to feedback and willingness to engage in constructive dialogue demonstrate your commitment to fostering a collaborative and inclusive educational environment. Your district, community, and the state are a better place because of the work you do!

The NASB board and staff continue to be here for you in 2024. Reach out to us as you look to stay informed, active, and engaged. We are a phone call or email away. We work to continue providing you with money-saving programs, information-sharing services, and the events you need to thrive.

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

WATCH YOUR MAILBOX FOR MEMBERSHIP DRIVE INFO SOON!



Greater Omaha Metro Area
Regions 2, 3, 4 & 19



Omaha Public Schools
Regions 5, 6 & 7



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Regions 8 & 9



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Prior to her election to the State Board of Education in November 2020, Patti Gubbels served on the Norfolk Board of Education, and was a member of the NASB Board of Directors, and the NASB Legislation Committee since 2016.



Jacob Eitzen, a Nebraska Milken Educator Award winner, said the most difficult challenge he faces as a teacher is getting and keeping students engaged. Education Forum defines student engagement as the degree of passion, curiosity, interest, and attention directed to learning and to school. Student engagement has three interrelated dimensions. Behavioral engagement is involvement and participation in the learning environment. Behavioral engagement is characterized by the absence of disruptive student behaviors. Students who are engaged behaviorally complete work on time, have positive conduct, and pay attention. Emotional engagement includes positive reactions to school and learning, quality relationships with peers, and a sense of belongingness with school. Students who are emotionally engaged are interested in learning, enjoy school, and have school friends. Cognitive engagement involves dedicating effort to learning and having a psychological investment in the learning process. Students who are cognitively engaged plan, monitor learning, and persist while learning.

Student engagement is important because it is related to academic success and to higher school completion rates. It reduces the risks of student substance abuse, depression, and delinquency. Student disengagement has negative consequences, not only for students but, as Jacob Eitzen noted, it is a significant stressor for teachers. When teachers spend their time dealing with student behavior issues, nonparticipation, disinterest, and disruption in the teaching and learning process, they are more likely to experience burnout.

Even before COVID significant numbers of students were showing signs of disengagement. The pandemic resulted in additional decreases in student attendance and increases in chronic absenteeism. National data from the U.S. Department of Education showed that over ten million students were chronically absent during the first year of the pandemic. In some instances, students were unable or chose not to access virtual classrooms. Face-to-face contact with teachers and peers was limited and social isolation led to increased student mental and behavioral health challenges. As post pandemic research has shown, the most critical consequences of pandemic disengagement were achievement declines for all students and increases in mental and behavioral health issues.

The current alarmingly high numbers of disengaged students include both those who are chronically absent as well as those who are in school, but not engaged. The first step for reengaging absent students is to get them back to school. The Nebraska Department of Education and local school districts are working diligently in that effort. To address disengagement of students who are in attendance, teachers and administrators need to be intentional in structuring school academic and social environments that increase engagement. Research shows that when students have positive relationships with teachers and peers, feel connected, and experience challenging, interesting, and relevant learning tasks, engagement is improved. When effective instructional strategies, consistent procedures, elevated expectations, and opportunities

for critical thinking and problem solving exist, student engagement is enhanced. Schools that provide an array of extracurricular activities, enable students to share in decision making, and allow students to personalize their learning have higher levels of student engagement. Local school districts need to implement research-based programs and practices that are known to impact student engagement.

Teachers, school administrators, and local school boards play a critical role in structuring learning environments that encourage student engagement. State policy makers share in that role and need to establish policies that prioritize and promote student engagement. Professional development policies that help teachers learn how to create engaging learning environments and lessons, how to develop meaningful relationships with students, how to build student peer communities, and how to provide support for students who are at risk of disengaging are fundamental to increasing student engagement.

Because the pandemic resulted in increasing numbers of students with behavioral issues, state education policy makers also need to support social and emotional programs. When implemented effectively these programs decrease behavioral disengagement and increase constructive relationship building. Finally, state education policy makers need support curriculum that is relevant to students, challenges them cognitively, and provides real-life application of learned concepts and procedures.

Improvements in academic achievement and student satisfaction with school and academic learning depend on the establishment and existence of engaging instruction, positive school social environments, and policies known to positively impact student engagement.

Disclaimer: The opinions from Dr. Patti S. Gubbels are hers and do not represent the Nebraska State Board of Education.

CREATE A COMPLETE, CUSTOMIZED POLICY MANUAL

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<https://members.nasbonline.org/programs-services/online-policy-services>

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

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



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

NASB wants your policies to be clearly written and easily understood by the people using them. Many Board Policy Manuals contain policies that are overly detailed, redundant, and confusing. If your School Board is using a Policy Manual that is disorganized, poorly written, and difficult to understand, our manual customization process can correct that for you. This is a time intensive process on our part, but the result is to make your manual easier to use, clearer to follow, and simpler to update in future years. For more information contact Jim Luebbe, Director of Policy Services at jluebbe@NASBonline.org or 800-422-4572.



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... FOUNDATION

The Nebraska Public Leadership Foundation (NPLF) is awarding two, \$1,000 scholarships to two high school seniors who are pursuing higher education to become a teacher in a Nebraska public school system. Students with plans to attend a college or university in Nebraska, have a minimum GPA of 3.0, and those students whose school district is a member of the Nebraska Association of School Boards qualify to apply for the scholarship. Please click here for the application form.

www.nepublicleadership.org

... EDUCATION LEADERSHIP SEARCH

Contact us for a free proposal or with questions on your search process.

To view openings or create an applicant profile, visit <https://nasb.myrevelus.com/>

Contact Shari Becker with questions sbecker@NASBonline.org

... GALLUP STRENGTHS

Conversation starters ...
How do you work best?
How do you like to be managed?
How can we collaborate?

Contact Shari at sbecker@NASBonline.org

... TECHNOLOGY

DID YOU KNOW?

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

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

SPECIAL NOTE:

As you begin to settle, please remember to enter your updated contract information into the Contract Settlement Form along with your Negotiated Agreement. If you have any questions, please reach out to Darion.

Darion - dmiller@NASBonline.org
Nicole - nkobus@NASBonline.org
www.sparqdata.com

... POLICY

Recent news events have prompted some districts to review their safety drill policies due to public concern. NDE requirements are only stated minimums, and your district may choose to exceed those requirements if it wishes. We can help you with tailoring specific modifications to your policy at your request.

Contact Jim to learn more!

... ALICAP & INSURANCE

ALICAP encourages all school staff to remain focused on safety during these cold and unfavorable weather conditions. Dress for the cold temperatures, wear the proper footwear (keep your snow boots close by), and plan to give yourself extra time for the slower morning commute. We wish everyone to stay safe and warm!

Thanks, Megan!

... DATA ANALYTICS

Great ideas for improved programs often come from midwinter board retreats. We can help your board gather and illustrate relevant district data to better focus your efforts and target meaningful, measurable goals as you implement those improvements.

Contact Jim to learn more!

... ADVOCACY & GOVERNMENT RELATIONS

The 2024 Session is underway. Bills are being heard, and NASB continues to formulate its plan on over 100 bills. Bookmark NASB's GR & Bills web pages at <https://members.nasbonline.org/government-relations>

Call Colby & Matt with questions any time!

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... MEMBER ENGAGEMENT

Great seeing everyone at the Legislative Issues Conference! Excited for our upcoming events like the Board President Retreats, Finance Workshops, and the NAEP State Convention!

Nice spending time in the following districts throughout January: Ansley, Brady, McCook, & Southwest

- Sharon -

... ENERGY PURCHASING

With the January cold wave, natural gas prices have risen very quickly. The beginning month of winter was much warmer than usual, causing a temporary drop in prices due to very low gas usage. By that time, our natural gas purchasing consortiums were locked in for our full historic usage at competitive prices for the remainder of the winter. Those moves are paying off right now in lower utility bills for our NJUMP and CJUMP members. Jim Luebbe can provide you with information if you wish to get signed up with us for the years ahead.

Contact Jim to learn more!

... BOARD LEADERSHIP

Check out "At the Board Table" on page 4.

Marcia, Kari, Katie, Caden, Stacie, Ben & Stephanie



Paul Grieger
Managing Director,
Public Finance
402-392-7986
pgrieger@dadco.com



Cody Wickham
Senior Vice President,
Public Finance
402-392-7988
cwickham@dadco.com



Andy Forney
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<https://members.nasbonline.org/board-of-directors>



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John Spatz
Executive Director

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<https://members.nasbonline.org/about-us/nasb-staff>

Ben Anderjaska
Board Leadership Data
and Support Specialist



Makenzie Barry
ALICAP Data &
Financial Specialist



Shari Becker
Director of Education
Leadership Search Service



Matt Belka
Director of Marketing,
Communications & Advocacy



Megan Boldt
Associate Executive Director
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Katie Corfield
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Sharon Endorf
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Caden Frank
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Stacie Higgins
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Sallie Horky
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Kem Loecker
Executive Administrative
Assistant



Jim Luebke
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View the full, detailed listings with contact info at:

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FOOD SERVICE

Lunchtime Solutions
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A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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Insert the following and strike the yellow portion of Policy NO. 4050—Instructional Hours so that it is consistent with the most recent rewrite of Section 79-101.

"The school year for students in grades 7-12 shall consist of a minimum of 1,080 instructional hours. The minimum school year for students in grades 1-6 shall consist of 1,032. The minimum school year for students in Kindergarten shall consist of 400 instructional hours.

POLICY NO. 4050 - INSTRUCTIONAL HOURS Section 79-101, R.R.S., required that the school year for students in grades 9-12 consist of a minimum of 1,080 instructional hours. The minimum school year for students in grades 1-8 shall consist of 1,032 hours. Definitions: Instructional Hours – Sixty minutes of class time when more than one-half of the teachers and students are present in the building. Instructional Time - Any time more than one-half of the teachers and students are present in the building and engaged in learning activities under the supervision of teachers in regularly scheduled classes or approved activities. The Superintendent of Schools shall, after consultation with staff members, submit to the Board of Education, no later than the Regular March Board Meeting, a suggested school calendar for the ensuing school year. Such calendar shall become official after approval by the Board of Education. The calendar shall provide for the minimum number of instructional hours as outlined in the first paragraph above. The following regulations shall be in effect: 1. Passing time between classes shall count as a part of the instructional time. Scheduled recesses shall count as instructional time. 2. Lunch time does not count as instructional time. 3. Assemblies and convocations will count as instructional time if, in the opinion of the principal, such activities contribute to student learning. 4. Staff development activities and in-service meetings are not classified as instructional time. 5. Short-time dismissals for fire and tornado drills will be a part of instructional time. Page 179 of 641 6. Pre-holiday dismissals, dismissals because of weather conditions, or days when school is not held because of weather or other emergencies, do not constitute instructional time. Scheduling: 1. Athletic contests shall not be scheduled during regular instructional hours without specific approval of the Superintendent of Schools. 2. Non-athletic contests are to be scheduled on Saturday or after school hours whenever possible. 3. Every effort shall be made to avoid interrupting regular classes for activities of any type. 4. Students qualifying for district and state activities, athletic or non-athletic, will be allowed to participate in these contests. 5. Necessary travel time during school hours for the purpose of meeting schedules for athletic or activity events shall be classified as instructional time under the definition of instructional time above. Adopted: 8-12-85 Reviewed: 5-10-10, 11-8-21

BAYARD PUBLIC SCHOOLS

SECONDARY SCHOOL

COURSE HANDBOOK

2024-2025 SCHOOL TERM



MISSION STATEMENT

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

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Science	
Science 7.....	30
Science 8.....	30
Social Studies	
History 7.....	30
History 8.....	30
World Language	
Spanish 8.....	30

Nondiscrimination in Education Programs and Activities

It is the policy of the Bayard Public Schools not to discriminate on the basis of race, color, national origin, creed, age, marital status, sex, or disability in its educational programs, activities, or employment policies, as required by Titles VI and VII of the 1964 Civil Rights Act, Title IX of the 1972 Education Amendments, the Section 504 Rehabilitation Act of 1973, and the Nebraska Equal Educational Opportunities Act.

Any person who believes she or he has been discriminated against, denied a benefit, or been excluded from participation in any district educational program or activity on the basis of sex, race, or handicap, in violation of this policy, may grieve such matters using the adopted grievance procedures of this district. Such procedures shall provide for prompt and equitable resolution of complaints alleging acts of discrimination.

Inquires regarding compliance with Title IX, Section 504, Title VI of the Nebraska Equal Opportunity in Education Act may be directed to the High School Principal, Bayard High School, (308)586-1700, or in the case of Title IX and Section 504 Rehabilitation Act, to the Director of the Region VII Office for Civil Rights, 10220 North Executive Hills Boulevard, 8th Floor, Kansas City, Missouri 64153, or call (816) 891-8026.

Policy Enforcement:

To ensure compliance with this policy, the superintendent shall:

- I. Designate a member of the administrative staff:
 - a. To coordinate efforts of the district to comply with this policy;
 - b. To develop and ensure maintenance of a filing system to keep records required under this policy;
 - c. To investigate any complaints of violations of this policy;
 - d. To administer the grievance procedure established in this policy;
 - e. To develop affirmative action programs, as appropriate;
- II. Provide for the publication of this policy on an ongoing basis to students, parents, employees, prospective employees, and district employee unions or organizations, with such publication including the name, office address, and telephone number of the compliance administrator designated, pursuant to this policy in paragraph C., 1. above.

Grievance Procedure

Any student or employee of this district who believes he or she has been discriminated against, denied a benefit, or excluded from participation, in any district education program or activity, on the basis of sex, in violation of this policy, may file a written complaint with the compliance administrator designed in Paragraph C, 1, of this policy, above. The compliance administrator shall cause a review of the written complaint to be conducted and a written response mailed to the complainant within ten (10) working days after receipt of the written complaint. A copy of the written complaint and the compliance administrator's response shall be provided each member of the Board of Education. If the complainant is not satisfied with such response, he or she may submit a written appeal to the Board of Education, indicating with particularity the nature of disagreement with the response and his or her underlying disagreement. The Board of Education shall consider the appeal at its next regularly scheduled board meeting, following receipt of the response.

The Board of Education shall permit the complainant to address the board in public or closed session, as appropriate and lawful, concerning his or her complaint and shall provide the complainant with its written decision on the matter as expeditiously as possible following the completion of the hearing.

The designated administrator for Title IX is: Dr. Kelley Rice, 726 4th Avenue, Box 607, Bayard, Nebraska 69334. 308-586-1700. A complete copy of Title IX and Assurance of Compliance under Title IX of the Education Amendments of 1972 was posted for the students' use on November 3, 1972.

COURSES OFFERED

*Indicates a DL class (DL classes are subject to availability and may change without notice)

~Indicates an online class (Online classes are offered through WNCC and may change without notice)

Agriculture

Animal Science
Farm & Business Management
Introduction to Agriculture
Plant & Soil Science
Power, Structure, and Technical Foundations

Business

~Principles of Accounting I
~Principles of Accounting II
~Introduction to Business
Personal Finance

Career & Technical Education

Aulick's Partnership
Work Based Learning

Computer Technology

Introduction to Computer Science

Education

Educational Field Experience
~Infant/Toddler Development
~Intro to Early Childhood Education
~Intro to Professional Education
Teacher's Aid Program (TAP)

Fine Arts

Art I
Art II
Art III
Art IV
High School Band
Concert Choir
Photography

Health Sciences

Anatomy & Physiology
~Body Structures & Functions
*Intro to Health Sciences

~Medical Terminology

Industrial Technology

Woodworking I
Woodworking II
Woodworking III
Woodworking IV

Language Arts

English I
English II
English III
English IV
*English Composition I
*English Composition II
Journalism I
Journalism II
Literature
~Public Speaking
Speech

Leadership

Leading Self
Career Essentials
Leading Others
College Readiness

Math

Algebra I
Algebra II
Applied Statistics
College Algebra
Geometry
Math IV/Pre-Calc
Pre-Algebra

Physical Education

Advanced Strength
Introduction to Strength
Lifetime Sports
Physical Education & Health

Zero Hour Strength

Science

Applied Science
Biology
Chemistry
General Science
Physical Science
Physics

Social Sciences

American Government
American History
The Decades
~General Economics
~History of the American West
Psychology
Sociology
~US History I
~US History II
~World Civilizations I
~World Civilizations II
World Geography
World History

World Language

Spanish I
Spanish II
Spanish III

Miscellaneous

Edgenuity
Odysseyware
Distance Learning:

Anticipated 2024-2025 Offerings

College Composition I
College Composition II
Intro to Health Sciences
Online Learning

GRADUATION REQUIREMENTS

Graduation Requirements for Bayard High School are the successful completion of 260 hours. Each class earns 5 hours per semester.

The total number of credits must include at least the number of hours listed in the following areas:

- English—40 semester hours
- Mathematics—30 semester hours
- Science—30 semester hours
- Social Science—30 semester hours
 - American History—10 semester hours required
 - American Government—10 semester hours required
- Physical Education—10 semester hours
- Personal Finance—5 semester hours
- Computer Science—5 semester hours (starting with Class of 2027)
- FAFSA Completion
- Community Service—8 hours Sophomore Year, 8 hours Junior Year, and 8 hours Senior Year

Preferred Sequence of Core and Technical Classes for Graduation Progress:

Freshman Year

English
*Math
Physical Science
World Geography/World History
PE/Health
Leadership I (Leading Self)

Sophomore Year

English II
*Math
Biology
World Geography/World History
Leadership II (Career Essentials)
Computer Science
8 hours Community Service

Junior Year

English III
American History
*Math
Science (Chemistry, General Science, or Applied Science)
~Personal Finance
Leadership III (Leading Others)
8 hours Community Service

Senior Year

English IV or College Composition
American Government
~Personal Finance
Leadership IV (College Readiness)
8 hours Community Service

*Math is required freshman, sophomore, and junior years. Students will be placed in the appropriate class as freshmen, then work their way through the sequence. The sequence is as follows:

Core: Pre-Algebra, Algebra I, Geometry, Algebra II, Upper Level Electives
Upper Level Electives: Math IV, Applied Statistics, College Algebra
(Math Electives may be taken in any order.)

~Students must take Personal Finance as either a Junior or Senior.

BOARD POLICY ON EARLY GRADUATION

A student who has earned all required credits may graduate early. Students wishing to graduate early must inform Dr. Rice, in writing, no later than six months prior to their anticipated completion date, and meet with Mrs. Rafferty to develop a personal learning plan that meets the graduation requirements. Students who graduate early may choose to have their diplomas awarded at the time of completion or the student may participate in the spring commencement activities. More details are available in the student handbook.

GRADE LEVEL COURSES AND COURSE DESCRIPTIONS

Following will be found a list of courses for each grade level. Five semester hours are earned when an academic class meets for one semester. Required classes listed are necessary for graduation.

FRESHMAN COURSES

Required:

English I	PE/Health	World Geography/World History
Math (choose 1 listed below)	Physical Science	Leading Self (Leadership I)

Electives:

Agriculture

Introduction to Agriculture (Ag 9)

Language Arts

^*Journalism I*

Fine Arts

Art I

High School Band

Mixed Choir

Photography

Math Options (required to choose 1)

Pre-Algebra

Algebra

Geometry

Industrial Technology

Woodworking I

World Language

Spanish I

Miscellaneous

*Edgenuity

^Because of the level of reading/writing necessary for this course, students must have permission of the instructor and/or principal to take this elective.

*Freshmen are encouraged to take in-person classes. However, in the event a schedule cannot be filled with in-person classes listed above, students may be granted permission to take an elective in Edgenuity. Students must have demonstrated in junior high that they have the discipline and motivation to be successful in a self-paced class.

SOPHOMORE COURSES

*DL Course—may change without notice
~Online class from WNCC

Required:

Biology	World History/World Geography	Career Essentials (Leadership II)
English II	Computer Science (1 semester)	8 Hours of Community Service
Math (choose 1 listed below)	Speech (1 semester)	

Electives:

<u>Agriculture</u> Plant & Soil Science (Ag 10)	<u>Language Arts</u> Journalism I Journalism II Speech	Lifesports Zero Hour Strength
<u>Fine Arts</u> Art I Art II High School Band Mixed Choir Photography	<u>Math</u> Pre-Algebra Algebra I Algebra II Geometry	<u>World Language</u> Spanish I Spanish II
<u>Industrial Technology</u> Woodworking I Woodworking II	<u>Physical Education</u> Introduction to Strength	<u>Miscellaneous</u> Online Class from WNCC Elective in Edgenuity

Sophomores wanting to take dual-credit, online or DL classes from WNCC must have the permission of Mrs. Rafferty or Dr. Rice, AND may have to qualify on the ACCUPLACER/ACT test as required. Possible classes may include:

Introduction to Education	Principles of Accounting I
Introduction to Early Childhood Education	Principles of Accounting II
General Economics	World Civilizations I
Infant/Toddler Development	World Civilizations II
Introduction to Business	Public Speaking
Introduction to Psychology	

Other courses may be available through WNCC upon request.

JUNIOR COURSES

*DL Class—may change without notice
~Online Class from WNCC—may change without notice

Required:

American History
English III

Math (choose 1 listed)
Science (choose 1 listed)

Leading Others (Leadership III)
8 hours of Community Service

Electives:

Agriculture

Animal Science (Ag 11)

Business

~Principles of Accounting I
~Principles of Accounting II
~Introduction to Business
Personal Finance

Career & Technical Education

Aulick's Partnership
Work Based Learning

Education

Educational Field Experience
~Infant/Toddler Development
~Intro to Early Childhood Ed
~Introduction to Education
Teacher's Aid Program (TAP)

Fine Arts

Art I
Art II
Art III
High School Band
Mixed Choir
Photography

Health Sciences

Anatomy & Physiology
~Body Structure & Function
*Intro to Health Sciences
~Medical Terminology

Industrial Technology

Woodworking I
Woodworking II
Woodworking III

Language Arts

Journalism I
Journalism II
Literature
~Public Speaking

Math

Algebra II
Applied Statistics
College Algebra
Geometry
Math IV

Physical Education

Advanced Strength
Introduction to Strength
Lifetime Sports

Zero Hour Strength

Science

Applied Science
Chemistry
General Science

Social Science

The Decades
~General Economics
~History of the American West
Introduction to Psychology
Sociology
~United States History I
~United States History II
~World Civilization I
~World Civilization II

World Language

Spanish I
Spanish II
Spanish III

Miscellaneous

Online course from WNCC
Edgenuity

Juniors wanting to take dual-credit, online or DL classes from WNCC must have the permission of Mrs. Rafferty or Dr. Rice, AND may have to qualify on the ACCUPLACER/ACT test. Possible classes may include:

Introduction to Education	Principles of Accounting I
Introduction to Early Childhood Education	Principles of Accounting II
General Economics	World Civilizations I
Infant/Toddler Development	World Civilizations II
Introduction to Business	Public Speaking

Other courses may be available through WNCC upon request.

SENIOR COURSES

*DL Course—May change without notice

~Online Course from WNCC—May change without notice

Required:

English IV or English Composition I & II
American Government
Personal Finance

College Readiness (Leadership IV)
8 Hours Community Service

Electives:

Agriculture

Ag Business Management (Ag 12)
Power, Structural, and Technical
Foundations

Business

~Principles of Accounting I
~Principles of Accounting II
~Introduction to Business
Personal Finance

Career & Technical Education

Aulick's Partnership
Work Based Learning

Education

Educational Field Experience
~Intro to Early Childhood Ed
~Introduction to Education
Teacher's Aid Program (TAP)

FCS

~Infant & Toddler Development

Fine Arts

Art I
Art II
Art III
Art IV
High School Band
Mixed Choir

Photography

Health Sciences

Anatomy & Physiology
~Body Structure & Function
*Intro to Health Sciences
~Medical Terminology

Industrial Technology

Woodworking I
Woodworking II
Woodworking III
Woodworking IV

Language Arts

Journalism I
Journalism II
Literature
~Public Speaking

Math

Algebra II
Applied Statistics
College Algebra
Geometry
Math IV

Physical Education

Advanced Strength
Introductory Strength
Lifetime Sports

Zero Hour Strength

Science

Applied Science
Chemistry
General Science
Physics

Social Science

The Decades
~General Economics
~History of the American West
Introduction to Psychology
Sociology
~United States History I
~United States History II
~World Civilization I
~World Civilization II

World Language

Spanish I
Spanish II
Spanish III

Miscellaneous

Edgenuity
Online course from WNCC
Online course from Nebraska
Wesleyan Honors Program

Seniors wanting to take dual-credit, online or DL classes from WNCC must have the permission of Mrs. Rafferty or Dr. Rice, AND may have to qualify on the ACCUPLACER/ACT test. Possible classes may include:

Introduction to Education

Introduction to Early Childhood Education

General Economics

Infant/Toddler Development

Introduction to Business

Principles of Accounting I

Principles of Accounting II

World Civilizations I

World Civilizations II

Public Speaking

Other courses may be available through WNCC upon request.

JUNIOR HIGH COURSES OFFERED

Language Arts

English 7
English 8
Novel Study

Math

Algebra I
Math 7
Math 8
Math Interventions

Physical Education

JH PE

Personal Development

Careers 8
Health 7
Leadership
Study Skills

Science

Science 7
Science 8

Social Science

History 7 (World History)
History 8 (US History)

Exploratory Courses

Ag 8
Art 7
Band
Choir
Industrial Arts

7TH GRADE COURSES

Required:

English 7
*Math 7/Pre-Algebra
Science 7
History 7

~JH PE
Choir (1 semester)
Industrial Arts (1 semester)
Leadership (1 quarter)

Health 7 (1 quarter)
Art 7 (1 semester)

Electives:

JH Band

Study Skills/Novel Study/Math Interventions

8TH GRADE COURSES

Required:

English 8
*Math 8/Alg. I
Science 8
History 8

~JH PE
Ag 8 (1 semester)
Computer Science (1 semester)
OR Spanish 8 (1 semester)

Careers 8 (1 quarter)
Leadership (1 quarter)
Choir (1 semester)

Electives:

JH Band

Study Skills/Novel Study/Math Interventions

*Students will be placed in math at the appropriate level based on NSCAS scores and teacher recommendation. Qualified students may take Pre-Algebra/Alg. I in junior high for high school credit.

~JH sports practices are held during JH PE time. Students who go out for sports will receive a grade from their coach as their PE grade. Sports available are: football, volleyball, wrestling, basketball, track. JH students may also do cross country, but will practice outside of school hours with the high school team. Cross country will not take the place of JH PE.

HIGH SCHOOL COURSE DESCRIPTIONS

AGRICULTURE & MECHANICAL

ANIMAL SCIENCE

Prerequisites: Intro to Ag; Junior standing

Description: Roughly 75% classroom, 25% shop. Classroom covers domestication, digestive systems, reproductive systems, balancing rations and general animal agriculture. Shop covers basics of automotive servicing (tires, oil & brakes).

Membership in FFA is required.

AG BUSINESS MANAGEMENT

Prerequisites: Introduction to Ag; Senior standing

Description: Roughly 75% classroom, 25% shop. Classroom covers topics in Ag management, such as Ag law, Ag measurement, Ag marketing, understanding Ag business, cash flow, balance sheets, understanding the Farm Bill and understanding USDA programs. Shop is independent project work.

Membership in FFA is required.

INTRODUCTION TO AGRICULTURE

Prerequisites: None

Description: Roughly 50% classroom, 50% shop. Classroom covers the FFA program and introduction to Ag topics. Shop covers safety and intro to arc welding, mig welding, and the Torch-Mate plasma cutter. There will be a class project, such as picnic tables. **Membership in FFA is required. The student is also responsible to purchase FFA official dress (FFA jacket, black skirt/pants, white collared shirt, black footwear and an FFA tie/scarf), as well as protective clothing for welding.**

PLANT & SOIL SCIENCE

Prerequisites: Introduction to Agriculture; Sophomore standing

Description: Roughly 50% classroom, 50% shop. Classroom covers irrigation, soil properties, soil origin, plant properties, fertility, soil testing, crop practices and introduction to Agronomy.

Participation in the district landjudging contest is required. Students will also work in the school greenhouse to learn basic greenhouse procedures and practices, as well as participate in the spring sale. Shop covers more advanced arc welding and mig welding, intro to oxy-fuel and possibly tig welding. Projects are allowed if all requirements are met in a timely manner. Second semester, students will be working in the greenhouse learning about transplanting, growth stages of flowers, fertilizing, etc. **Membership in FFA is required, as well as protective clothing for welding.**

POWER, STRUCTURE, AND TECHNICAL FOUNDATIONS

Prerequisites: Senior standing

Description: Roughly 25% classroom, 75% shop. This course introduces selected major areas of agricultural mechanics technology including small engine operation and repair, metal fabrication, woodworking, and electrical wiring. Learning activities include basic understanding, skill development and problem-solving. Classroom and laboratory activities are supplemented through supervised agricultural experiences and leadership programs and activities. **Membership in FFA is required.**

****This class is structured to be taken as a block (2 period) course. Students must sign up for both periods. Limited to 8 students.**

BUSINESS

PRINCIPLES OF ACCOUNTING I

Prerequisite: None

Description: *Online class.* This course is designed to provide introductory knowledge of financial accounting principles, concepts, and practices. Included topics are the balance sheet, the income statement, the statement of equity, the statement of cash flows, worksheets, journals, ledgers, accruals, adjusting and closing entries, internal control, inventories, fixed and intangible assets, liabilities, equity, and financial statement analysis. This course provides a foundation for more advanced work in the fields of accounting and business. ***Students must pay for this college credit class.**

PRINCIPLES OF ACCOUNTING II

Prerequisite: Principles of Accounting I

Description: *Online class.* This course is a continuation of Principles of Accounting I. The course covers cost relationship, statement analysis, and other accounting techniques used for management purposes and decision making. ***Students must pay for this college credit class.**

INTRODUCTION TO BUSINESS

Prerequisites: Junior or Senior standing

Description: *Online class.* This course offers an introductory study and overview of the role of business in society as well as a discussion of the various disciplines of business including an overview of business organization, management, marketing, human resource management, and finance. Also a study and discussion of various strategies for success of specific public and private firms as well as small business. Business vocabulary is used to understand, analyze, and interpret business news and information. *** Student must pay for this college-credit course.**

PERSONAL FINANCE

Prerequisites: Junior or senior standing

Description: Course is designed to help students understand the impact of individual choices on occupational goals and future earnings potential. Real world topics covered will include income, money management, spending and credit, saving and investing. We will also take a look at budgeting, buying a vehicle, buying or renting a home, and comparative shopping. This course will provide a foundational understanding for making informed personal financial decisions.

CAREER & TECHNICAL EDUCATION

AULICK'S PARTNERSHIP

Prerequisite: Completion of Woods I, or with administrative permission

Description: Roughly 25% classroom and 75% shop. Students will partner with Aulick's Industry to produce a container building. Students will work with area contractors to learn electricity, carpentry, plumbing, and other skills to complete the project. Students must apply for, and be accepted to, the partnership. Failure to follow expectations may result in dismissal.

WORK BASED LEARNING

Prerequisite: Junior or senior standing; On track to graduate

Description: A class that provides students the opportunity to connect what they learn in school with worksite application. Students are placed in an occupation that best relates to their career interest and aptitude. The school and business community work together to plan activities that will enable each

student to apply the knowledge, attitudes and skills learned in the classroom to actual business situations and positions. Students must be on track to graduate.

COMPUTER TECHNOLOGY

INTRODUCTION TO COMPUTER SCIENCE

Prerequisites: None

Description: The course introduces students to the creative aspects of programming, abstractions, algorithms, large data sets, the Internet, cybersecurity, and how computing impacts our world. Students will develop the computational thinking skills needed to fully exploit the power of digital technology and help build a strong foundation in core programming and problem-solving.

EDUCATION

EDUCATION FIELD EXPERIENCE

Prerequisite: Junior or Senior Standing; Enrolled in TAP

Description: Students will be afforded the opportunity to be involved in a classroom setting and are expected to meet the expectations of the cooperating teacher while also professionally interacting with students. Our expectation is that students are allowed to engage in meaningful instructional opportunities, e.g., supporting small group work/conversations, leading a review. **It is also very important that you are dependable to be present when expected and engaged.** If your field experience requires you to join via Zoom, you should engage in professional dress and behavior. Students will complete and document **at least 45 hours** over the course of the semester. It is anticipated that the hours are completed throughout the entire semester.

***This course is offered for college-credit through Nebraska Wesleyan University. Students must pay for this course. It will be scheduled for the same period as TAP.**

INFANT/TODDLER DEVELOPMENT

Prerequisite: Junior or senior standing; must qualify on the ACCUPLACER

Description: *Online course.* This course focuses on prenatal development through three years of age. Planning developmentally appropriate curriculum to include all domains of the child—physical, cognitive, emotional, and social—is examined. ***Students must pay for this dual-credit class.**

INTRODUCTION TO EARLY CHILDHOOD EDUCATION

Prerequisite: None

Description: *Online course.* The course provides an overview of the history, trends, and philosophy of early childhood education. Diversity, inclusion, licensing standards, current legislation, professionalism, and advocacy are examined. ***Students must pay for this dual-credit class.**

INTRODUCTION TO PROFESSIONAL EDUCATION

Prerequisite: Junior or senior standing; Must qualify on the ACCUPLACER

Description: *Online course.* This course provides an overview of education in the United States viewed in terms of history, philosophy, finance, and governance. It is designed to encourage critical thought regarding the role of education in a multicultural society, the role of the teacher, and educational practices in schools. The course is designed to help students explore education as a prospective career. ***Students must pay for this dual-credit class.**

TEACHER'S AID PROGRAM

Prerequisite: Junior or senior standing, permission of principal and supervising teacher

Description: This course provides students with volunteer experience related to education. Goals are cooperatively set by students and supervising teacher so that students increase their understanding about the roles and responsibilities of a teacher. Opportunities may include experiencing teaching in a controlled setting by designing learning experiences and giving presentations. Classroom instruction could include developing objectives, safety practices, and technology applications. Teacher's aids are generally not allowed in high school level classes. Students must complete the Title I modules on Project Para prior to being placed in the classroom, unless exempted by the principal/counselor.

FINE ARTS

ART I

Prerequisites: None

Description: Students, regardless of ability or experience, are introduced to the elements and principles of art. They will develop a variety of skills and techniques in regards to drawing, painting, clay, etc. Progress will be demonstrated over time through a sketchbook and a portfolio while students learn to develop their personal artistic style.

ART II

Prerequisites: Art I (must have passed)

Description: Art II is an intermediate level course where students will use the foundation of Art I to develop a greater depth of understanding of art. Students will apply their knowledge of elements and principles of art into a variety of media. Progress will be demonstrated over time through a sketchbook and a portfolio while students hone their personal artistic style.

ART III

Prerequisites: Art II (must have passed with a C or better)

Description: Art III is an advanced level course that is geared toward the more serious Art student. It will be a more individualized course that will require a greater sense of independence, as well as an increased knowledge of media and techniques. Progress will continue to be demonstrated over time through a sketchbook and portfolio that reflects the personal style of the artist.

ART IV

Prerequisites: Art III (must have passed with a C or better)

Description: Art IV is designed to help students perfect their artistic talent while building a portfolio. It is an individualized course that will require independence and a large knowledge base of media and techniques. Progress will be demonstrated over time through a portfolio that can be used for college applications and/or professional use.

HIGH SCHOOL BAND

Prerequisites: Previous participation in band and/or lessons, director approval. Students must be at an appropriate skill level to be in high school band.

Description: Students in band continue to develop their instrument playing abilities, increase their knowledge of music terminology and learn about different styles of music. Students in band represent the school at civil activities and school activities, including games, parades, contests and festivals. Students have the opportunity to perform solos and in small groups. Band demands a reasonable amount of practice, discipline, good health, character and responsibility.

CONCERT CHOIR

Prerequisite: None

Description: The high school choir teaches proper vocal techniques, sight singing, responsibility to self and team, and work ethic. Musicians will have the opportunity to prepare and perform a variety of different choral music genres and showcase their achievements through various projects through out the year. After school attendance at specified performances is mandatory. The first semester is spent in preparation for WTC Honor Choir, High Plains Honor Choir, All-State Choir and a Christmas concert. The spring season is climaxed with the MAC Music Contest, District Music Contest and spring concert.

PHOTOGRAPHY

Prerequisite: None

Description: Photography courses provide students with an understanding of photographic media, techniques, and processes. These courses focus on development of photographic compositions through manipulation of the fundamental processes of artistic expression. May also include the history of photography, historic movements, image manipulation, critical analysis, and some creative special effects. Students will be responsible for the creation of the school's yearbook.

HEALTH SCIENCES

ANATOMY & PHYSIOLOGY

Prerequisite: Junior standing or above

Description: This course is for those interested in science or health-related fields. Anatomy and physiology is a study of the human body. The study will range from cells, body system (organs, skeletal, muscular, etc.), and processes. Related career opportunities, such as athletic training, physical therapy, and personal training may also be discussed. Dissection of various animals and animal organs may occur to complement course work. This course is designed for college preparation, especially for biology and health career majors.

BODY STRUCTURE & FUNCTION

Prerequisite: Junior standing or above; Must qualify on the ACCUPLACER test

Description: *Online course.* This course is planned to give the practical nursing student a working knowledge of body structure and function from the cell to the body systems. (Description per the WNCC course catalog). ***Student must pay for this dual-credit course.**

INTRODUCTION TO HEALTH SCIENCES

Prerequisite: None

Description: Provides an overview of the basics of the healthcare environment. Gives students information and some basic skills required for different careers in healthcare.

MEDICAL TERMINOLOGY

Prerequisite: Junior or Senior standing

Description: *Online course.* This course gives the student a basic knowledge of medical terms used in the health profession. The format presents terminology within the context of root words and use of prefixes and suffixes. It is designed to stimulate the student thinking process including proper use and pronunciation of medical terms. (Description per the WNCC course catalog). ***Student must pay for this dual-credit course.**

INDUSTRIAL TECHNOLOGY

WOODWORKING I

Prerequisite: None

Description: Beginning course for planning projects, building projects, and the use and care of tools.

WOODWORKING II

Prerequisite: Woodworking I

Description: An advanced course in woodworking. A continuation in developing skills and concepts learned in Woodworking I.

WOODWORKING III

Prerequisite: Woodworking II

Description: An advanced course in woodworking. A continuation in developing skills and concepts learned in Woodworking II. More advanced projects are expected.

WOODWORKING IV

Prerequisite: Woodworking III

Description: More advanced course in woodworking. Students will continue to develop skills and concepts learned in Woodworking III. More advanced projects are expected.

LANGUAGE ARTS

ENGLISH I

Prerequisite: None

Description: This course covers reading, writing, spelling, vocabulary, speech, and grammar. Reading covers numerous literary pieces, including short stories, novels, poetry, and nonfiction pieces. The composition portion focuses on narrative, informative, descriptive, and persuasive writing. An emphasis on formal, academic writing dominates the writing portion. Grammar and spelling lessons will be integrated within the writing process. Speaking and listening skills will be practiced during academic conversations and oral presentations.

ENGLISH II

Prerequisite: English I

Description: This course consists of reading various World Literature pieces, including, but not limited to, novels, short stories, nonfiction, and poetry. Cultural diversity and awareness will be a focal point in the texts. The course will also include a composition portion that focuses on literary analysis, informative, narrative, and argumentative writing. An emphasis on formal, academic writing will permeate the writing portion of the class. Grammar and spelling lessons will be integrated within the writing process.

ENGLISH III

Prerequisite: English I and II

Description: American Literature engages students in a close reading of influential and representative works of American fiction and non-fiction. This class will provide students the opportunity to expand and polish reading, writing, research, technology, listening, viewing, and speaking skills while studying a variety of genres. Active reading strategies process writing, and higher order/critical thinking skills will be utilized to analyze and interpret reading selections from specific time periods.

Students will connect to their own lives while demonstrating proficiency of writing process. Along with regular reading and discussion, the course includes an extensive unit on writing a great college quality paper, and also one on writing scholarship essays. Students will demonstrate effective use of technology through a variety of presentations formats.

ENGLISH IV

Prerequisite: English I, II and III

Description: British Literature will provide students the opportunity to expand and polish reading, writing, research, technology, listening, viewing, and speaking skills while studying a variety of genres. Active reading strategies, process writing, and higher order/critical thinking skills will be utilized to analyze and interpret reading selections from specific time periods. Students will examine how narrative structure, stylistic devices such as figurative language and symbolism, setting, and character development contribute to thematic ideas. Reading assignments are selected from a variety of historical periods and cultures, with a strong emphasis on poetry, drama, and fictional prose. Writing experiences include responses to poetry and prose passages, in-and out-of-class essays, and a personal essay. Students will connect to their own lives while demonstrating proficiency of writing process through narrative, reflective, descriptive, persuasive literary analysis, and research writing. Students will demonstrate effective use of technology through a variety of presentations formats.

ENGLISH COMPOSITION I

Prerequisite: English I, II, and III; Must qualify on ACCUPLACER or by ACT score

Description: Dual credit class (high school English requirement & 3 hours college credit). This course offers instruction and practice in the techniques of good writing, correlated with the reading and analysis of various types of factual literature. ***Student must pay for this dual-credit course.**

ENGLISH COMPOSITION II

Prerequisite: English Comp. I; Must qualify on ACCUPLACER or by ACT

Description: Dual credit class (high school English requirement & 3 hours college credit). A continuation of Composition I. This course offers further practice in good writing based on the reading and critical analysis of literature as genre (such as short story, poetry, drama and novel). In addition, the course presents library research techniques and other skills needed for writing research papers. A formal research paper is required. ***Student must pay for this dual-credit course.**

JOURNALISM I

Prerequisite: None

Description: This course introduces students to the concept of newsworthiness and press responsibility; develops students' skills in writing and editing stories, headlines, and captions; and teaches students the basics of production design, layout, and printing of publications such as school newspaper. *** Because of the level of reading/writing necessary for this class, freshmen and sophomores must have permission from the instructor and/or the principal and have an average of a C or better in previous English classes.**

JOURNALISM II

Prerequisite: Successful completion of Journalism I

Description: This course provides students practice in advanced journalistic techniques and involves them in the formation and/or management of the production team. This course may include the production of a school newspaper and may include elements of photography, photojournalism, and exploration of opportunities for careers in journalism.

LITERATURE

Prerequisite: Junior or senior standing

Description: The focus of the literature class is examining elements of literature and gaining an understanding of story elements in contemporary and classic text. The majority of the class is student lead, with students presenting topics and questions for each story to use in class discussion.

PUBLIC SPEAKING

Prerequisite: None

Description: *Online course.* This course will enable students to recognize and develop the skills required of speaking in today's workplace and society. It will focus on the organization, preparation, research, and evidence needed for a presentation that is tailored to fit the audience. It will enhance the student's active and critical listening skills. ***Student must pay for this dual-credit course.**

SPEECH

Prerequisite: None

Description: Students will be introduced to a variety of speech and communication activities for the 21st Century. Student will be expected to participate in various assigned projects including creating and delivering speeches. Speaking in front of others will be emphasized throughout the course.

LEADERSHIP

LEADING SELF (LEADERSHIP I)

Prerequisite: None

Description: This course is based on the Franklin Covey 7 Habits of Highly Effective Teens book and is the basis of the Leadership curriculum. Student will learn the 7 Habits: Be Proactive, Begin With the End in Mind, Put First Things First, Think Win-Win, Seek First to Understand, Synergize, and Sharpen the Saw.

CAREER ESSENTIALS (LEADERSHIP II)

Prerequisite: None

Description: This course continues the habits learned in Leading Self. Students will focus on career essentials including: Interview Skills, Presentation Skills, Listening Skills, Using Feedback, Emotional Control, Resume Writing, Digital Etiquette, Creativity, and Conversations.

LEADING OTHERS (LEADERSHIP III)

Prerequisite: None

Description: This course focuses the Covey Habits on leading others. Modules include: 4 Roles of Leadership, Leading Projects, Mentoring 1-to-1, Group Dynamics, Meeting Management, Group Decisions, Leading Families, Coaching, and Leading Work Teams.

COLLEGE READINESS (LEADERSHIP IV)

Prerequisite: None

Description: This course is the capstone of the Covey Habits curriculum. Modules include: 4 Disciplines, College Test Prep, Prep for College/Life, Study Skills, Weekly Planning, Financial Literacy, Away From Home, Roommates, Taxes, Community Involvement, and Health & Fitness. Completion of this course will provide the student with the information and skills necessary to transition into the adult world.

MATH

ALGEBRA I

Prerequisite: None

Description: Algebra is a course in the study of mathematics involving operations on sets of numbers represented by symbols. Algebra I will use the generalization of mathematics in which it uses symbols to solve for the unknown using the known elements. This beginning level course will develop confidence and ability in using variables and functions to represent numerical patterns and quantitative relations. Absolute value, inequalities, quadratic functions, exponential functions, and one and two variable statistics will also be introduced. Deductive reasoning will be integrated into the study of Algebra.

ALGEBRA II

Prerequisite: Algebra I, Geometry

Description: This class is designed to build on algebraic and geometric concepts. It develops advanced algebra skills such as sequences and functions, polynomials and rational functions, complex numbers and rational exponents, exponential functions and equations, transformations of functions and statistical inferences. This course also introduces trigonometric functions.

APPLIED STATISTICS

Prerequisite: Must qualify on the ACCUPLACER or ACT; instructor permission required

Description: Applied Statistics is a semester long offering that is a standard applied statistics course that applies to a wide variety of academic disciplines; e.g., medicine, biology, engineering, business, psychology, etc. Topics to be covered include descriptive statistics, probability, distribution theory, confidence intervals, test of hypothesis, Chi-squared test, and linear correlation and regression. The course utilizes a robust software package, for selected problems. ***Student must pay for this dual-credit course.**

COLLEGE ALGEBRA

Prerequisite: Must qualify on the ACCUPLACER or ACT; instructor permission required

Description: This semester long course is a preparation for trigonometry and calculus. Topics included are: graphs, functions, equations and inequalities, polynomial and rational functions, and exponential and logarithmic functions, systems of equations and inequalities, and selected discrete mathematical topics. ***Student must pay for this dual-credit course.**

GEOMETRY

Prerequisite: Algebra I

Description: This class will consist of basics of geometry, inductive and deductive reasoning, proofs, plane figures, parallel and perpendicular lines in congruent and similar figures, transformations, trigonometry, area and volume, circles, arcs, and angles by description and construction.

MATH IV/PRE-CALCULUS

Prerequisite: Successful completion of Algebra I, II and Geometry

Description: This course is an extension on Algebra II with the emphasis in trigonometry, limits, and introductory calculus topics. All major areas covered in Algebra II are reinforced at a greater depth with additional applications aided by the use of calculators and computers.

PRE-ALGEBRA

Prerequisite: None

Description: Pre-Algebra involves addition, subtraction, multiplication, and division of integers and rational numbers. Other topics covered include; solving of simple equations by properties of equality, strategies of solving word problems and solving linear equations by addition, subtraction, and substitution.

PHYSICAL EDUCATION

ADVANCED STRENGTH TRAINING

Prerequisite: Intro to Strength Training; Completed a previous weights class; Educator may waive prerequisite depending on situation for each individual.

Description: Will learn the proper techniques and forms for weight lifting using all of the muscle groups. Students will explore different strength training programs and learn how to create one that fits their interests. Students will learn a variety of different lifts and the benefits of incorporating strength training into their daily lives.

INTRODUCTION TO STRENGTH TRAINING

Prerequisite: None

Description: The study of strength training and the advantages of weight lifting. Students will learn the basics of weight lifting which include but are not limited to, technique and form.

LIFETIME SPORTS

Prerequisite: Physical Education and Health 9; Sophomore, Junior or Senior standing; Educator may waive prerequisite depending on situation for each individual.

Description: Deals with all types of sports and activities that can be played after graduating from school. Some of the sports that may be played are pickleball, golf, badminton, ping-pong, bowling, kickball, wiffle ball, and dodgeball. Rules and regulations will be taught as well as techniques to play the game.

PHYSICAL EDUCATION AND HEALTH

Prerequisite: None

Description: The emphasis is not so much on exercise for the sake of exercise as it is on having the student acquire skills and understanding that will stay with him/her as a permanent part of his/her life interests. To name a few: basketball, volleyball, badminton, weightlifting, soccer, and kickball.

ZERO HOUR WEIGHTS

Prerequisite: None

Description: The study of strength training and the advantages of weight lifting. Students will learn the basics of weight lifting which include but are not limited to, technique and form.

SCIENCE

APPLIED SCIENCE

Prerequisite: Physical Science and Biology; Junior standing or above

Description: A discipline dealing with applying scientific knowledge to practical problems, and explanation of our world. This class will stress problem solving, critical thinking, and hands-on science.

BIOLOGY

Prerequisite: Sophomore standing or above

Description: Study of living things from unicellular organisms (virus, bacteria) to multi-cellular organisms (man). Covers the science of life and the Biological Principles that govern our ecosystem.

CHEMISTRY

Prerequisite: Algebra II (may be taken concurrently.) Junior standing or above.

Description: Elementary concepts of Chemical Laws and practical applications thereof (lab). Types of solutions and calculations of their concentrations, including ion concentration, pH, percent solution, molarity, and other approaches dealing with formula-based chemical problem solving.

GENERAL SCIENCE

Prerequisite: Physical Science and Biology. Junior standing or above.

Description: A course emphasizing the general principles of the three main divisions of science: Physical Science, Life Science and Earth Science. The course will consist of a student-guided curriculum on a contractual basis with the instructor. Students have the element of control over the time, place, pace, and path of their learning. Totally student guided study.

PHYSICAL SCIENCE

Prerequisite: None

Description: A study of the relationship between matter and energy, the forms it takes in nature, and how it can be changed from one form into another. Identify and use these relationships in real world applications. Specific areas to be covered are: Physics basics and Chemistry basics includes but is not limited to: energy and motion, the nature of matter, electricity, energy resources, earth and space, and biological processes.

PHYSICS

Prerequisite: Algebra I and II, Senior standing, or by permission from instructor.

Description: A study of the relationship between matter and energy, the forms it takes, and how it can be changed from one form to another. Specific areas to be covered are as follows: matter, energy, motion, force, thermal effects, nature of light, sound.

SOCIAL SCIENCES

AMERICAN GOVERNMENT

Prerequisite: Senior or Junior planning to graduate early

Description: This course provides an overview of the structure and functions of the U.S. government and political institutions and examines constitutional principles, the concepts of rights and responsibilities, the role of political parties and interest groups, and the importance of civic participation in the democratic process. The course examines how people govern themselves at the national, state and local level. Students will take the U.S. Citizenship Test to satisfy the requirements of State Statute 79-724.

AMERICAN HISTORY

Prerequisite: Junior

Description: The course covers the history of the United States beginning with the Gilded Age to the present. Students should be able to ask historical inquiry questions, gather and analyze evidence in order to defend and communicate conclusions.

THE DECADES (1930s-TODAY)

Prerequisite: Junior or Senior standing

Description: Special topics of “the decades” that explore the landmark eras of cultural, economical, political, and technological changes from the 1930s-today, infusing new relevance to the cultural touchstones that influence the world.

GENERAL ECONOMICS

Prerequisite: None

Description: *Online course.* This course is a survey of the major economic issues of today for students not majoring in law, economics, or business administration. Economic policy, problems, and institutions are stressed. ***Student must pay for this college-credit course.**

HISTORY OF THE AMERICAN WEST

Prerequisite: Junior or senior standing. Must qualify on the ACCUPLACER or ACT

Description: *Online course.* This course examines historical issues and events involving America west of the Mississippi River including the concepts of “west” and the “frontier.” Central themes in the course include an examination of who migrated to the west and why, the results of that migration, and the impact of migration and the events surrounding it on the United States as a whole. Examples of topics covered in the course include: the history and influence of the Spanish and French; cultural interaction and conflict between European explorers/settlers and indigenous peoples; early explorers and emigrants (including the fur trade); cowboys, outlaws, and violence, children, marriage, and families; farming, settlement, and homesteading; and the West of the imagination (myth and reality of the West in American culture and popular culture.) ***Student must pay for this college-credit course.**

INTRODUCTION TO PSYCHOLOGY

Prerequisite: Junior or senior standing

Description: This course is an introduction to the science of behavior and mental processes including the application of critical thinking to the study of learning theory, memory, personality, growth and development, biological and neurological aspects, abnormal behavior, therapies, intelligence, motivation, emotion, sensation, perception, and theoretical perspectives.

SOCIOLOGY

Prerequisite: Junior or senior standing

Description: Sociology is the study of social life, social change, and the social causes and consequences of human behavior. Sociologists investigate and seek to understand the structure of groups, organizations, and societies and how people interact within these contexts. Since most human behavior is social, the subject matter of sociology ranges from the intimate family to the internet; from organized crime to religious traditions; and from the divisions of race, gender and social class to the shared beliefs of a common culture.

UNITED STATES HISTORY I

Prerequisite: Junior or Senior standing. Must qualify on the ACCUPLACER or ACT

Description: *Online course.* This course is a survey of the political, economic, and social history of the United States since the Reconstruction following the Civil War. ***Student must pay for this dual-credit course.**

UNITED STATES HISTORY II

Prerequisite: Junior or Senior standing. Must qualify on the ACCUPLACER or ACT

Description: *Online course.* This course is a survey of American history from the Age of Discovery through the Civil War and Reconstruction. Emphasis is on the political, economic, cultural, social, and technological issues that arise in the development of the American nation. ***Student must pay for this dual-credit course.**

WORLD CIVILIZATIONS I

Prerequisite: Junior or senior standing. Must qualify on the ACCUPLACER or ACT

Description: *Online course.* The social, economic, political, philosophical, and aesthetic advancement of humankind from ancient times through the medieval period is examined in this course. ***Student must pay for this dual-credit course.**

WORLD CIVILIZATIONS II

Prerequisite: Junior or senior standing. Must qualify on the ACCUPLACER or ACT

Description: *Online course.* The social, economic, political, philosophical, and aesthetic advancement of humankind from medieval times to the present is examined in this course. ***Student must pay for this dual-credit course.**

WORLD GEOGRAPHY

Prerequisite: Freshman

Description: The course utilizes a spatial perspective to study the planet's human and physical features. The course utilizes a systems approach and helps students become skilled at geo-spatial technologies which are used to address modern day problems. Students should be able to ask geographic inquiry questions, gather and analyze evidence in order to defend and communicate conclusions.

WORLD HISTORY

Prerequisite: None

Description: An understanding of the changing world in which we live. Students must gain some understanding of people all over the world; their aspirations, their problems, the patterns of culture in which they live—in general, what “makes them tick.”

WORLD LANGUAGE

SPANISH I

Prerequisite: None

Description: The course deals with learning basic vocabulary, grammar and cultural concepts, and being able to write and converse at the novice level.

SPANISH II

Prerequisite: Spanish I

Description: After a brief review of the concepts, grammar, and vocabulary learned in Spanish I, students will enhance their abilities and understanding to be able to write and converse at an advanced novice level.

SPANISH III

Prerequisite: Spanish II

Description: Students will continue to enhance their abilities and understanding to be able to write and converse at an advanced level.

MISCELLANEOUS

EDGENUITY (ELECTIVE)

Prerequisite: None

Description: See Mrs. Rafferty for a list of elective courses. Courses are usually semester based and must be completed within the semester. Year-long courses must be 50% complete by the end of 1st semester.

ODYSSEYWARE (CREDIT RECOVERY)

Prerequisite: Assigned by the counselor or principal.

Description: Online credit-recovery. Used to replace credits lost by failing a course or having too many absences.

DISTANCE LEARNING

Prerequisite: Varies by class

Description: On-line satellite classes offered that are determined by the amount of interest from the students. Availability each year depends on whether the course fits in our schedule and if we are accepted by the home site. Not every DL class is offered every year. Please double check with the principal or counselor for prospective availability before planning to take a class.

ONLINE LEARNING (THROUGH WNCC)

Prerequisite: Varies by course

Description: Some, but not all, classes from WNCC qualify for dual-credit or high school and college enrollment. Students interested in taking online classes during high school must have enough credits to be on track to graduate, especially if they are taking college-only credit classes. See Mrs. Rafferty for a list of what is available. Classes are semester based. ***Student must pay for this dual-credit or college credit course.**

JUNIOR HIGH COURSE DESCRIPTIONS

AGRICULTURE

AGRICULTURE 8

Description: This middle school introductory course for the Agriculture, Food and Natural Resources Career Cluster provides a knowledge base and technical skills in all aspects of the industry. Learners will be exposed to a broad range of agriculture, food and natural resources careers, cluster foundation knowledge and skills, introduction to leadership development, the FFA organization and career exploration. Classroom and laboratory activities are supplemented through supervised agricultural experiences and leadership programs and activities. ***Membership in FFA is optional.**

FINE ARTS

Art 7

Description: Students will focus on learning the Elements of art, how to identify and use them in a variety of art projects that explore the historical art masters such as: Marc Chagall, Paul Klee, Georges Seurat, Faith Ringgold, Paul Cezanne, Leonardo da Vinci, and Auguste Renoir.

JH Band

Prerequisite: Elementary Band or equivalent

Description: The study of instrumental music skills through group performance in larger ensembles of students such as concert, marching, and jazz band.

JH Choir

Description: The junior high school choir focuses on proper vocal techniques, sight singing, aural music skills, performance etiquette, responsibility to self and team, and work ethic. Singers will have the opportunity to prepare and perform a variety of different choral music genres and showcase their achievements through various projects and performances throughout the year. After school attendance at specified performances is mandatory.

INDUSTRIAL TECHNOLOGY

INDUSTRIAL ARTS

Description: Students will be actively engaged as they enhance and refine the development of their motor skills. Students will build their confidence, pay attention to detail, and have the ability to follow plans. They will learn about shop organization, tools, safety, and project construction. Interest, imagination, and perseverance are the essential ingredients needed for this course. In return, the students feel pride, confidence, and achievement. Students will be tasked with the following activities: Balsa Wood model Bridge, Mousetrap powered vehicle, CO2 Dragster, and other basic wood Projects.

LANGUAGE ARTS

ENGLISH 7

Description: This course covers all the general elements of a language arts course, with an emphasis on composition. Texts read will include, but not be limited to, short stories, informational text, and poetry. The composition portion of this course will focus on introducing students to writing a variety of essays, such as literary analysis, argumentative, and narrative pieces.

ENGLISH 8

Description: This course covers instruction emphasizing skills in listening, speaking, reading, and writing, as well as literature encompassing a variety of periods and genres. Students will engage in novel studies, fiction/nonfiction close reads, poetry, grammar, oral language skills, literary and critical analysis.

NOVEL STUDY

Description: Students enhance their reading comprehension and critical thinking skills through the exploration of high-quality literature. This course offers a dynamic and engaging alternative to traditional reading textbooks, allowing students to immerse themselves in the world of novels to practice and refine their skills aligned with academic standards. Throughout the course, students will delve into carefully selected novels that not only challenge their intellectual abilities but also ignite a passion for reading. The novel study approach provides an opportunity for students to connect with characters, analyze plot structures, and explore themes in a more immersive and enjoyable manner than conventional instructional materials. The novel study experience is designed to foster a deep appreciation for literature, encouraging students to become lifelong learners and critical thinkers.

MATH

ALGEBRA I

Prerequisites: Must have a 251 RIT score on the 7th Grade spring NSCAS math test, and/or meet the average grade requirement.

Description: Algebra is a course in the study of mathematics involving operations on sets of numbers represented by symbols. Algebra I will use the generalization of mathematics in which it uses symbols to solve for the unknown using the known elements. This beginning level course will develop confidence and ability in using variables and functions to represent numerical patterns and quantitative relations. Absolute value, inequalities and quadratic functions will also be introduced. Deductive reasoning will be integrated into the study of Algebra. **Junior high students will receive high school credit for this class.**

MATH 7

Description: This course provides experiences that include practice in numeration, computation, estimation, problem solving, geometry/special concepts and measurement. It introduces algebraic and statistical concepts and provides opportunities for students to develop understanding of the structure of mathematics.

MATH 8

Description: This course provides experiences that include practice in numeration, computation, estimation, problem solving, geometry/special concepts and measurement. It introduces algebraic and statistical concepts and provides opportunities for students to develop understanding of the structure of mathematics.

MATH INTERVENTIONS

Description: This course is instruction aimed at filling gaps. It is designed to help students strengthen areas of math where they may struggle.

PRE-ALGEBRA

Prerequisites: Must have a 224 RIT on the 6th Grade Spring NSCAS Math test, and/or meet the average grade requirement.

Description: Pre-Algebra involved addition, subtraction, multiplication, and division of integers and rational numbers. Other topics include: solving of simple equations by properties of equality, strategies of solving world problems and solving linear equations by addition, subtraction, and substitution.

PERSONAL DEVELOPMENT

CAREERS 8

Description: This is a project-based course designed to help middle school students explore career options using the Nebraska Career Education Model and understand the Nebraska Career Readiness Standards. Students will define career clusters and pathways, describe examples of career readiness, utilize self-assessments to better understand interests, establish a career portfolio and create a personal learning plan to provide direction to high school and post-high school activities.

HEALTH 7

Description: The mission of health education is to motivate young people to maintain and improve their health, prevent disease, and avoid or reduce health-related risks behaviors. Course curriculum will be designed to meet the National Health Education Standards and the National Sexuality Education Standards, as both have been deemed by the State of Nebraska Department of Education as standards that schools need to address. Topics will include: Tobacco, Alcohol, and other drug prevention; Abstinence, Puberty, & Personal Health; HIV, STD, & Pregnancy Prevention.

JH LEADERSHIP

Description: This course consists of the 7 Habits of Highly Effective People by Franklin Covey. These habits include being proactive, beginning with the end in mind, putting first things first, thinking win-win, seeking first to understand, then be understood, synergizing, and sharpening the saw. JH leadership conducts assignments that deal with understanding situations and how to act in them. Students learn about compromising and understanding.

STUDY SKILLS

Description: Study Skills is a course designed to help students learn how to be successful students. Students will identify their personality tendencies and learning styles, set goals, and establish priorities in their lives. Along with that, students will learn stress and procrastination management skills. Students will also explore different strategies for taking notes and tests. Furthermore, the course will aid students in identifying attention deficits and productive learning/studying environments.

PHYSICAL EDUCATION

JH PHYSICAL EDUCATION

Description: This course is designed to provide students with opportunities to apply tactics and strategies to modified game play, demonstrate fundamental motor skills in a variety of contexts, design and implement a health-enhancing fitness program, participate in self-selected physical activity, cooperate with and encourage classmates, accept individual differences and demonstrate inclusive behaviors, and engage in physical activity for enjoyment and self-expression.

SCIENCE

SCIENCE 7

Description: Students will be introduced to life science. The course may include but is not limited to Microbiome, Metabolism, Traits and Reproduction, Populations and Resources, Matter and Energy in Ecosystems, Natural Selection, and Evolutionary History.

SCIENCE 8

Description: Students will be introduced to Physical science. The course may include but is not limited to learning about Harnessing Human Energy, Force and Motion, Magnetic Fields, Thermal Energy, Phase Change, Chemical Reactions and Light Waves. They may also work through the scientific method while participating in local or regional science fairs.

SOCIAL SCIENCES

HISTORY 7

Description: This course takes students through different time periods in history. Focus starts with the Roman Empire and Europe during the Middle Ages; the course concludes with Europe entering the Modern Age. Throughout this course students will get a chance to study different cultures, religions, countries, societies, traditions/customs of different peoples. Students will be able to show their learning and understanding through a series of activities, lessons and assessments.

HISTORY 8

Description: This course covers the history of the United States from Reconstruction through present times. Emphasis will be placed on events that have a direct correlation to modern times, as well as review of foundational ideals of the American Government in preparation for the citizenship test in accordance with the American Civics initiative from the Nebraska Department of Education. The citizenship test will be a requirement of this class. Results will be shared with parents.

WORLD LANGUAGE

SPANISH 8

Description: This course gives students a positive language experience that will enhance their secondary school language learning and put them on the path to fluency. There is usually more emphasis on culture and learning vocabulary in context and little emphasis on grammatical components. Students develop skills in written and oral communication. Students study the aspects of the target culture, such as art, music, and daily life, and learn to compare their native culture with the culture of the target language. Exploratory courses do not qualify for high school credit.

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School Calendar 2024-2025

Thursday	August 8th, 2024	Concession meeting for all students/Fall Sports meetings @ 6:30 pm
Friday	August 9th, 2024	Swing day for Teachers - Workdays/Building time
Monday-Tuesday-Wednesday	August 12-14, 2024	All staff returns - Workdays/Building time/Inservices
Tuesday	August 13, 2024	Open House K-12 from 4pm-7pm
Thursday	August 15, 2024	Students first day of school K/12 - Early out 1:30pm
Thursday	August 22, 2024	Pre-school first day of school
Monday	September 2, 2024	NO SCHOOL for Staff/Students - LABOR DAY
Monday	September 30, 2024	NO SCHOOL for Students - Teacher Inservices
Thursday	October 10, 2024	Early Out 12:30pm - Parent Teacher Conferences 1pm-7pm - End of 1st Quarter
Friday	October 11, 2024	NO SCHOOL for Staff/Students - Fall Break
Monday	October 21, 2024	NO SCHOOL for Students - Teacher Inservices
Wednesday-Thursday-Friday	November 27-29, 2024	NO SCHOOL for Staff/Students - Thanksgiving Break
Monday	December 2, 2024	NO SCHOOL for Students - Teacher Inservices
Friday	December 20, 2024	End of 2nd Quarter/1st Semester
Friday	December 20, 2024	Student and Staff Incentive possible NO SCHOOL day if approved by the board and food drive goal met.
Monday	December 23, 2024	NO SCHOOL for Staff/Students - Holiday Break begins
Monday	January 6, 2025	NO SCHOOL for Students - Teacher Inservices
Tuesday	January 7, 2025	Students return for 2nd Semester
Monday	January 20, 2025	NO SCHOOL for Students - Teacher Inservices
Friday	January 24, 2025	Early out 12:30pm - Hosting Morrill County Spelling Bee
Friday	February 21, 2025	NO SCHOOL for Staff/Students
Monday	February 24, 2025	NO SCHOOL for Students - ESU Teacher inservices
Friday	March 7, 2025	NO SCHOOL for Staff/Students
Monday	March 10, 2025	Early Out 12:30pm - Parent Teacher Conferences 1pm-7pm
Thursday	March 13, 2025	End of the 3rd Quarter
Friday	March 14, 2025	NO SCHOOL for Staff/Students
Thursday	April 17, 2025	Early out for Staff/Students - Start of Spring Break

Friday, Monday	April 18-21, 2025	NO SCHOOL for Staff/Students - Spring Break
Friday	May 9th, 2025	NO SCHOOL for Students - Teacher Inservices
Saturday	May 10th, 2025	Graduation @ 2:00pm - Class of 2025
Wednesday	May 14, 2025	Pre-school last day
Thursday	May 15, 2025	Students last day of school K/12 - Early out 1:30 pm - End of 4th Quarter/2nd Semester
Friday	May 16, 2025	All staff teacher workday
Monday	May 19, 2025	Swing day for Teachers - Checkout

NOTE: Proposed in-service dates are subject to revision, pending availability of consultants and/or district needs
Half day Preschool will not be in session on half days, late starts due to inclement weather, and Parent-Teacher Conference Days.
Breakfast will not be served on late starts due to inclement weather.

NOTE: This calendar does not allow for any inclement weather days as forgiven days. Depending upon time of year and calendar status, days missed due to inclement weather, contagious disease, pandemic flu, or other Acts of God, may or may not be re-scheduled as make-up days, subject to administrative discretion. If make-up days are added to the end of the year, the last day for students(May) and the last day for teachers(May) will be later than noted herein.

Bayard Public Schools

2023-2024 Calendar

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2023							August 2023							2024						
JUNE S M T W Th F S 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							11 - New Teacher Inservices							DECEMBER S M T W Th F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30						
							15 - Open House													
JULY S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							17 - First Day of School(Early out)							JANUARY S M T W Th F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31						
							24 - First Day of Preschool													
AUGUST S M T W Th F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							September 2023 4 - No School (Labor Day) 25 - No School							FEBRUARY S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31						
							October 2023 5- Parent Teacher Conferences 1-7pm (Early out) 13- Teacher Inservice 16 - No School													
SEPTEMBER S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							November 2023 22 - 24 No School(Thanksgiving Break) 27 - Teacher Inservice							MARCH S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31						
							December 2023 22 - 29 No School (Christmas Break)													
OCTOBER S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							January 2024 1-2 No School (Christmas Break) 3 - Teacher Inservice 15 - Teacher Inservice							APRIL S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30						
							February 2024 16 - No School 19 - Teacher Inservice													
NOVEMBER S M T W Th F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							March 2024 1 - No School 4 - Parent Teacher Conferences 1-7pm (Early Out) 8 - No School 29 - No School (Easter Break)							MAY S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31						
							April 2024 1 - No School (Easter Break) April 8 - Teacher Inservice													
TEACHER INSERVICE S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							May 2024 3 - Teacher Inservice 15 - Last Day of Preschool 16 - Last Day of School (Early out Reward) 17 - Teacher Inservice 20 - Checkout for staff							GRADUATION S M T W Th F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31						
							LEGEND First Day of School New Teacher Orientation Early Dismissal No School Teacher Inservice													
NOTE: Proposed in-service dates are subject to revision, pending availability of consultants &/or district needs.																				
Preschool will not be in session on half days and on Parent-Teacher Conference Days.																				
Preschool sessions will be shortened during late starts or early outs due to inclement weather.																				
Breakfast will not be served on late starts due to inclement weather.																				
NOTE: This calendar does not allow for any inclement weather days as forgiven days. Depending on time of year and calendar status, days missed due to inclement weather, contagious disease, pandemic flu, or other Acts of God, may or may not be re-scheduled as make-up days, subject to administrative discretion. If make-up days are added to the end of the year, the last day for students (May) and last day for teachers (May) will be later than noted herein.																				

	Staff Days	Student Days	Pre-school Days	Professional Developmet
August	14	10.7	6	3
September	19	19	19	
October	22	19.7	20	1
November	19	18	18	1
December	15	15	15	
January	21	19	19	2
February	20	19	19	1
March	20	17.7	18	
April	21	20	20	1
May	14	10.7	10	3
Total	185	169.1	164	12

Building	Minutes/day	Total Minutes	Total Hours	Required Minimum	Extra Hours	Hours per day	Extra Days
Elementary	405	68485.5	1141.43	1032	109.43	6.75	16.21
Secondary	426	72,036.60	1200.61	1080	120.61	7.10	16.99
h Preschool Sect	210	34440	574	450	124	3.5	35.43

Bayard Public Schools

2024-2025 Calendar

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2024														August 2023							2025						
JUNE														9 - New Teacher Inservices							DECEMBER						
S M T W Th F S														13 - Open House													
1 2 3 4 5 6 7 8														15 - First Day of School(Early out)													
9 10 11 12 13 14 15														22 - First Day of Preschool													
JULY														September 2023							S M T W Th F S						
S M T W Th F S														2 - No School (Labor Day)							1 2 3 4 5 6 7						
1 2 3 4 5 6														30 - No School							8 9 10 11 12 13 14						
7 8 9 10 11 12 13														10- Parent Teacher Conferences 1-7pm (Early out)							15 16 17 18 19 20 21						
14 15 16 17 18 19 20														11- Teacher Inservice							22 23 24 25 26 27 28						
21 22 23 24 25 26 27														14 - No School							29 30 31						
28 29 30 31														October 2023							31						
AUGUST														10- Parent Teacher Conferences 1-7pm (Early out)							JANUARY						
S M T W Th F S														11- Teacher Inservice							S M T W Th F S						
1 2 3 4 5 6														14 - No School							1 2 3 4						
7 8 9 10 11 12 13														November 2023							5 6 7 8 9 10 11						
14 15 16 17 18 19 20														27 - 29 No School(Thanksgiving Break)							12 13 14 15 16 17 18						
21 22 23 24 25 26 27														2 - Teacher Inservice							19 20 21 22 23 24 25						
28 29 30 31														23 - 31 No School (Christmas Break)							26 27 28 29 30 31						
SEPTEMBER														December 2023							FEBRUARY						
S M T W Th F S														2 - Teacher Inservice							S M T W Th F S						
1 2 3 4 5 6														23 - 31 No School (Christmas Break)							1 2 3 4 5 6 7 8						
7 8 9 10 11 12 13														January 2024							9 10 11 12 13 14 15						
14 15 16 17 18 19 20														1-3 No School (Christmas Break)							16 17 18 19 20 21 22						
21 22 23 24 25 26 27														15 - Teacher Inservice							23 24 25 26 27 28						
28 29 30 31														February 2024							MARCH						
OCTOBER														21 - No School							S M T W Th F S						
S M T W Th F S														24 - Teacher Inservice							1 2 3 4 5 6 7 8						
1 2 3 4 5 6 7														March 2024							9 10 11 12 13 14 15						
8 9 10 11 12 13 14														7 - No School							16 17 18 19 20 21 22						
15 16 17 18 19 20 21														10 - Parent Teacher Conferences 1-7pm (Early Out)							23 24 25 26 27 28 29						
22 23 24 25 26 27 28														4 - No School							30 31						
29 30														April 2024							APRIL						
NOVEMBER														17- Early out 1:30 (Easter Break)							S M T W Th F S						
S M T W Th F S														18 - No School (Easter Break)							1 2 3 4 5						
1 2 3 4 5 6 7 8 9														21 - No School(Easter Break)							6 7 8 9 10 11 12						
10 11 12 13 14 15 16														May 2024							13 14 15 16 17 18 19						
17 18 19 20 21 22 23														9 - Teacher Inservice							20 21 22 23 24 25 26						
24 25 26 27 28 29 30														14 - Last Day of Preschool							27 28 29 30						
DECEMBER														15 - Last Day of School (Early out Reward)							MAY						
S M T W Th F S														17 - Teacher Inservice							S M T W Th F S						
1 2 3 4 5 6 7 8 9														19 - Teacher Inservice							1 2 3 4 5 6 7 8 9 10						
10 11 12 13 14 15 16														20 - Checkout for staff							11 12 13 14 15 16 17						
17 18 19 20 21 22 23														1st/Last Day of Preschool							18 19 20 21 22 23 24						
24 25 26 27 28 29 30														Last Day of School/Early out reward							25 26 27 28 29 30 31						
First Day of School														Swing Day(Start Early or Finish late)							4 5 6 7 8 9 10						
New Teacher Orientation														Graduation							11 12 13 14 15 16 17						
Early Dismissal														1st/Last Day of Preschool							18 19 20 21 22 23 24						
No School														1st/Last Day of Preschool							25 26 27 28 29 30 31						
Teacher Inservice														1st/Last Day of Preschool							25 26 27 28 29 30 31						

NOTE: Proposed in-service dates are subject to revision, pending availability of consultants &/or district needs.

Preschool will not be in session on half days and on Parent-Teacher Conference Days.

Preschool sessions will be shortened during late starts or early outs due to inclement weather.

Breakfast will not be served on late starts due to inclement weather.

NOTE: This calendar does not allow for any inclement weather days as forgiven days. Depending on time of year and calendar status, days missed due to inclement weather, contagious disease, pandemic flu, or other Acts of God, may or may not be re-scheduled as make-up days, subject to administrative discretion. If make-up days are added to the end of the year, the last day for students (May) and last day for teachers (May) will be later than noted herein.

Month	Staff Days	Student Days	Pre-school Days	Professional Developmet
August	16.5	11.7	7	4
September	19	19	19	0
October	22.5	20.5	20.5	1
November	18	18	18	0
December	15.5	14	14	1
January	20	19	19	1
February	19	18	18	1
March	19.5	18.7	18.7	0
April	20.5	19.7	19.7	0
May	14.5	9.7	8.7	2
Total	185	168.3	162.6	10

Building	Minutes/day	Total Minutes	Total Hours	Required Minimum	Extra Hours	Hours per day	Extra Days
Elementary	405	68161.5	1136.03	1032	104.03	6.75	15.41
Secondary	426	71,695.80	1194.93	1080	114.93	7.10	16.19
h Preschool Sec	210	34146	569.1	450	119.1	3.5	34.03

Staff Contract Day Extras		
Open House	.5 days	x 1
PT Conference	.5 days	x2
Concerts(Elem)	.5 days	x 2
Showcase	.5 days	x1

Monday, January 19	Birthday of Martin Luther King, Jr.
Monday, February 16*	Washingto n's Birthday
Monday, May 25	Memorial Day

	Staff Days	Student Days
August	14	10.5
September	21	20
October	23	22
November	17.5	17.5
December	14.5	14.5
January	20	19
Feburay	20	18
March	20	20
April	19.5	19.5
May	16	13.5
Total	185.5	174.5

Content Areas (Assessed by Summative Statewide)

Content Area	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
English Language Arts			▶ November	🎯 Aug/Sept	🏠 1 September		SSA Spring			🔄 Spring	🎯 7 Fall							
Mathematics				▶ November	🎯 Aug/Sept	🏠 1 September		SSA Spring			🔄 Spring	🎯 7 Fall						
Science						▶ September	🎯 Aug/Sept	🏠 1 September			SSA Spring		🔄 Spring	🎯 7 Fall				

Content Areas (Not Assessed by Summative Statewide)

Fine Arts			▶ June	🎯 Feb/Mar	🏠 1 March					🔄 Spring	🎯 7 Fall							
Health Education										▶ Spring	🎯 Fall	🏠 1 Fall					🔄 Spring	🎯 7 Fall
Physical Education						▶ Jan	🎯 Aug/Sept	🏠 1 September				🔄 Spring	🎯 7 Fall					
Social Studies	▶ September	🎯 December		🏠 September				🔄 Fall	🎯 7 Fall									
World Languages								▶ Fall	🎯 Fall	🏠 1 Fall					🔄 Spring	🎯 7 Fall		

Career Education Content Areas *Effective 2020 CTE Standards revision moving to same cycle timeline.

Ag, Food, & Natural Resources						▶ December	🎯 Fall	🏠 1 August		🔄 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Business, Mktng & Management							▶ December	🎯 Fall	🏠 1 August	🔄 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Communication & Info Systems						▶ December	🎯 Fall	🏠 1 August		🔄 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Health Sciences										▶ December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Human Services & Education						▶ December	🎯 Fall	🏠 1 August		🔄 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Skilled & Technical Sciences							▶ December	🎯 Fall	🏠 1 August	🔄 December	🎯 Fall	🏠 1 August					🎯 5 Fall	

UNOFFICIAL

7000 Series – Special Education

POLICY NO. 7000 - Implementation and Interpretation of Special Education Policies

Bayard Public Schools adopts these special education policies with the intent that such place and maintain the District in compliance with all applicable laws affecting special education services and programs. Employees and contractors of the District are expected to comply with these policies and regulations in all respects.

The District will abide by all state and federal laws and regulations relating to special education and its special education policies and regulations are to be interpreted to be in compliance with federal and state law and regulations. In the event of changes in law or regulations, the school administration shall be authorized to implement modifications of practice to comply with such changes (whether the changes impose more or less stringent procedural or substantive requirements) until such time as amended policies or regulations are adopted by the Board of Education.

References hereinafter in the policies to “the School District” or “the District” shall mean Bayard Public Schools.

Date of Adoption: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

POLICY NO. 7001 - Free Appropriate Public Education

The District ensures that a free appropriate public education is available to all children with disabilities from birth through the school year in which the student reaches 21 years of age, including children who have been suspended or expelled from school. The Administration shall implement and adhere to the procedural timelines necessary to provide a free appropriate public education to children with disabilities, according to law.

Legal Reference: 34 CFR 300.17

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised: October 12, 2020

POLICY NO. 7002 - Full Educational Opportunity Goal

The District has a goal of providing full educational opportunity for all children with disabilities birth through the school year when the student reaches ages 21 consistent with the state's Full Educational Opportunity Goal.

Legal Reference: 34 CFR 300.109

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7003 - Childfind

All children with disabilities residing in the District, including children with disabilities who are homeless children, wards of the state, or attending non-public schools, regardless of the severity of their disabilities, and who are in need of special education and related services, will be identified, located and evaluated and a practical method shall be developed and implemented by the administration to determine which children with disabilities are currently receiving needed special education and related services. These requirements apply to highly mobile children including migrant children and children suspected of having a disability and in need of special education, even though advancing from grade to grade.

Legal Reference: 34 CFR 300.109

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised: October 12, 2020

POLICY NO. 7004 - Identification, Evaluation and Verification

The District ensures that children with disabilities are evaluated in accordance with 92 NAC 51-006.

Procedures to ensure that testing and evaluation materials and procedures utilized for the purposes of evaluation and placement of children with disabilities will be selected and administered so as not to be racially or culturally discriminatory. Such materials or procedures shall be provided and administered in the child's native language or mode of communication, unless it is clearly not feasible to do so, and no single procedure shall be the sole criterion for determining an appropriate educational program for a child.

Legal Reference: 34 CFR 300.08, 34 CFR 300.304 through 300.311

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7005 - Individualized Education Program

The District ensures that an individualized education program (IEP), or an individualized family service plan (IFSP) is developed, reviewed, and revised for each child with a disability in accordance with 92 NAC 51-007.

Legal Reference: 34 CFR 300.320 through 300.328

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7006 - Individualized Family Services Plan (IFSP)

The District ensures that an individualized education program (IEP), or an individualized family service plan (IFSP) is developed, reviewed, and revised for each child with a disability in accordance with 92 NAC 51-007.

Legal Reference: 34 CFR 300.320; 34 CFR 300.340(b); 480 NAC 10-100

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7007 - Early Intervention Transition

The District ensures that children participating in Early Intervention Services experience a smooth and effective transition to services provided under Part B of the IDEA.

Legal Reference: 34 CFR 303.148

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7008 - Participation in Assessments

The District ensures that children with disabilities are included in district-wide assessment programs, with appropriate accommodations, where necessary. As appropriate, the School District develops guidelines for the participation of children with disabilities in alternate assessments for those children who cannot participate in district-wide assessments and develops and conducts those alternate assessments. The District will make available to the Nebraska Department of Education the information necessary to carry out its duties relating to the reporting of children with disabilities participation in assessments.

Legal Reference: 34 CFR 300.160

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7009 - Least Restrictive Environment

To the maximum extent appropriate, children with disabilities, including children in public and nonpublic institutions or other care facilities, are educated with children who are not disabled, and special classes, separate schooling, or other removal of children with disabilities from the regular education environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

If placement in a public or non-public residential program is necessary to provide special education and related services to a child with a disability, the program including non-medical care and room and board, must be at no cost to the parents of the child.

The District ensures that children with disabilities have available to them the variety of educational programs and services available to non-disabled children, including art, music, industrial arts, consumer and homemaking education and vocational education. For infants and toddlers, services will be provided in the child's natural environments, including home and community settings that are natural or normal for the child's age peers who have no disabilities.

Legal Reference: 34 CFR 300.114
34 CFR 303.18

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7010 - Children in Nonpublic Schools

To the extent consistent with the number and location of children with disabilities who are enrolled by their parents in nonpublic elementary and secondary schools, provision is made for the participation of those children in special education and related services in accordance with the requirements contained in 92 NAC 51.

The District's policy relating to childfind activities applies with respect to children with disabilities who are enrolled in nonpublic, including parochial, elementary and secondary schools.

Children with disabilities in nonpublic schools and facilities are provided special education and related services in accordance with an individualized education program, at no cost to their parents, if the child is placed in, or referred to nonpublic schools or facilities by the District as a means of carrying out the requirements of IDEA or any other applicable law requiring the provision of special education and related services to all children with disabilities. Children served by nonpublic schools or facilities as a result of a referral by the District will have all the rights they would have if served by the District.

The District is not required to pay for the cost of education, including special education and related services, of a child with a disability at a nonpublic school or facility if the District made a free appropriate public education available to the child and the parents elected to place the child in such nonpublic school or facility.

If the parents of a child with a child with a disability, who previously received special education and related services under the authority of the District, enroll the child in a nonpublic preschool, elementary or secondary school without the consent of or referral by the District, a court or a hearing officer may require the District to reimburse the parents for the cost of the enrollment if the court or hearing officer finds that the District had not made available a free appropriate public education to the child in a timely manner prior to that enrollment.

The cost of the reimbursement may be reduced or denied if at the most recent IEP team meeting that the parents attended prior to the removal of the child from the District, the parents did not inform the IEP Team that they were rejecting the placement proposed by the District to provide a free appropriate public education to their child, including stating their concerns and their intent to enroll their child in a nonpublic school at public expense; or at least 10 business days (including any holidays that occur on a business day), prior to the removal of the child from the School District, the parents did not give written notice to the District of the information required above. The cost of reimbursement will not be reduced or denied for failure to provide the information required above. The cost of reimbursement will not be reduced or denied for failure to provide the information required if the parent is illiterate and cannot write in English, if compliance with the requirement would likely result in physical or serious emotional harm to the child, if the school prevented the parent from providing the information or if the parents had not

received notice required by 92 NAC 51-009 of the parents responsibility to provide notice to the District.

The reimbursement may also be reduced or denied if prior to the parents removal of the child from the District, the School District informed the parents, through the notice requirements described in 92 NAC 51-009, of its intent to evaluate the child (including a statement of the purpose of the evaluation was that appropriate and reasonable), but the parents did not make the child available for the evaluation.

The reimbursement may also be reduced or denied upon a judicial finding of unreasonableness with respect to actions taken by the parents.

Legal Reference: 34 CFR 300.130 through 300.148

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7011 - Procedural Safeguards

The District ensures that children with disabilities and their parents are afforded the procedural safeguards required in 92 NAC 51-009.

Confidentiality

The District complies with the requirements contained in 92 NAC 51-009 relating to the confidentiality of records and information.

Legal Reference: 34 CFR 501
34 CFR 300.610 and §§300.611 through 300.627

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7012 - Transportation

The District ensures that transportation will be provided to any special education student who qualifies for special education transportation under Neb. Rev. Stat. 79-1129.

Legal Reference: 34 CFR 300.34(c)(1b); 34 CFR 300.107; 34 CFR 300.8(c)(12)

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7013 - Personnel Standards

The District ensures that all personnel are appropriately and adequately prepared subject to IDEA requirements and the District will take measurable steps to recruit, hire, train and retain personnel meeting the requirements of IDEA to provide special education and related services to children with disabilities.

Legal Reference: 34 CFR 300.156

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7014 - Performance Goals and Indicators

The District will use performance goals and indicators established by the state to assess progress toward achieving those goals that are consistent to the extent appropriate with any other goals and academic standards for children.

The District will provide the Nebraska Department of Education with information necessary to enable the state to assess progress toward achieving the goals established by the state.

Legal Reference: 34 CFR 300.157

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7015 - Suspension and Expulsion Reporting

The District will report data to the Nebraska Department of Education to determine if significant discrepancies are occurring in the rate of long-term suspension and expulsions of children with disabilities.

Legal Reference: 34 CFR 300.170

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7016 - PROHIBITION ON MANDATORY MEDICATION

The school districts, approved cooperatives and special education and related services providers are prohibited from requiring parents to obtain a prescription for substances identified under Schedules I, II, III, IV or V in section 202(c) of the Controlled Substances Act (21 U.S.C. 812(c)) for the child as a condition of attending school, receiving an evaluation under Section 006 of this Chapter, or receiving services under 92 NAC 51, or receiving services under Chapter 51.

Nothing in 92 NAC 51-004.11D1 shall be construed to create a prohibition against teachers and other school personnel consulting or sharing classroom-based observations with parents or guardians regarding a student's academic and functional performance, or behavior in the classroom or school, or regarding the need for evaluation for special education or related services.

NDE document P&P Guidance Document shall serve as an administrative procedure to this policy. The entire document can be found at <http://www.education.ne.gov/sped/regulations.html>.

Adopted: September 14, 2020

Reviewed: December 14, 2020

Revised: April 10, 2023

POLICY NO. 7017 - OVER-IDENTIFICATION AND DISPROPORTIONALITY

The district has a goal of preventing the inappropriate over identification or disproportionate representation by race and ethnicity of children as children with disabilities, including children with disabilities with a particular impairment as described in 92 NAC 51-003.10.

“Child with a disability” means a child who has been verified as per 92 NAC 51-006 as a child with autism, an emotional disturbance, deaf-blindness, a developmental delay, a hearing impairment including deafness, an intellectual disability, multiple impairment, an orthopedic impairment, an other health impairment, a specific learning disability, a speech-language impairment, a traumatic brain injury or a visual impairment including blindness, who because of this impairment needs special education and related services. If, under 92 NAC 51-003.63, it is determined, through an appropriate evaluation under 92 NAC 51-006, that a child has one of the disabilities identified above, but only needs a related service and not special education, the child is not a child with a disability under this Chapter. If the related service required by the child is considered special education rather than a related service, the child would be determined to be a child with a disability.

NDE document “P&P Guidance Document” shall serve as an administrative procedure to this policy. The entire document can be found at <http://www.education.ne.gov/sped/regulations.html>.

Adopted: September 14, 2020

Reviewed: December 14, 2020

Revised: April 10, 2023

POLICY NO. 7018 - ACCESS TO INSTRUCTIONAL MATERIALS

A school district or approved cooperative that chooses to coordinate with the National Instructional Materials Access Center NIMAC when purchasing print instructional materials shall enter into a written contract with the publisher of the print instructional materials to:

1. Require the publisher to prepare and, on or before the delivery of the print instructional materials, provide to the National Instructional Materials Access Center, electronic files containing the contents of the print instructional materials using the Instructional Materials Accessibility Standard (NIMAS); or
2. Purchase instructional materials from a publisher that are produced in or may be rendered in specialized formats.

Nothing in this section shall be construed to require a school district or approved cooperative to coordinate with the National Instructional Materials Access Center. If a school district or approved cooperative chooses not to coordinate with the National Instructional Materials Access Center, the school district or approved cooperative shall provide an assurance to the Nebraska Department of Education that the school district or approved cooperative will provide instructional materials to students with blindness or other students with print disabilities at the same time as other students.

NDE document “P&P Guidance Document” shall serve as an administrative procedure to this policy. The entire document can be found at <http://www.education.ne.gov/sped/regulations.html>.

Adopted: September 14, 2020

Reviewed: December 14, 2020

Revised: April 10, 2023

POLICY NO. 7019–Student Discipline and Manifestation Determination

1. For purposes of this Policy, the following principles apply:
 - A. A *change in placement* occurs if:
 - i. The child is removed from his or her current educational placement for more than 10 consecutive school days; or
 - ii. The child is subjected to a series of removals, which total more than 10 school days in a school year and constitute a pattern as determined by the District. Administration shall implement procedures to determine when a series of removals constitutes a pattern resulting in a change of placement.
 - B. The protections of this Policy apply to:
 - i. A child who has been determined to be eligible for special education and related services.
 - ii. A child who has not been determined to be eligible for special education and related services, but has engaged in behavior that violates a code of student conduct of the District which could result in disciplinary action and the District had knowledge that the child was a child with a disability before the behavior that precipitated the disciplinary action occurred. Administration shall implement procedures for determining whether the District had knowledge that the child was a child with a disability before imposing discipline.
2. Within 10 school days after any decision to change the placement of a child with a disability because of a violation of the student code of conduct, the District, parent, and relevant members of the child’s IEP team (as determined by the parent and District) shall review all relevant information in the student’s file, including the child’s IEP, any teacher observations, and any relevant information provided by the parents to determine:
 - A. If the conduct in question was caused by or had a direct and substantial relationship to the child’s disability; or
 - B. If the conduct in question was the direct result of the District’s failure to implement the IEP.If the District, parent, and relevant members of the child’s IEP team determine that either condition set forth above is met, then conduct must be determined to be a manifestation of the child’s disability.

If the District, parent, and relevant members of the child's IEP team determine that condition "B" above was met, then the District must take immediate steps to remedy the District's deficiencies.

3. If the District, parent, and relevant members of the child's IEP team determine that the conduct was a manifestation of the child's disability, then the IEP team must:
 - A. Either conduct a functional behavioral assessment, unless the District had conducted a functional behavioral assessment before the behavior that resulted in the change in placement occurred, and implement a behavioral intervention plan for the child; or if a behavioral intervention plan has already been developed, review the behavioral intervention plan and modify it, as necessary to address the behavior; and
 - B. Except as provided in Section 4 below, return the child to the placement from which the child was removed, unless the District and parent agree to a change in the placement as part of the modification of the behavioral intervention plan.
4. The District may remove a child to an interim alternative educational setting (determined by the child's IEP team) for not more than 45 days without regard to whether the conduct is determined to be a manifestation of the child's disability if the child:
 - A. Carried a weapon to or possessed a weapon at school, on the school premises or at a school function under the jurisdiction of the Nebraska Department of Education;
 - B. Knowingly possessed or used illegal drugs, or sold or solicited the sale of a controlled substance at school, on the school premises or at a school function under the jurisdiction of the Nebraska Department of Education; or
 - C. Inflicted serious bodily injury upon another person at school, on the school premises or at a school function under the jurisdiction of the Nebraska Department of Education.
5. For disciplinary changes in placement that exceed 10 consecutive school days, if the behavior that gave rise to the violation of the school code of conduct is determined not to be a manifestation of the child's disability, then the District may apply the relevant disciplinary procedures to children with disabilities in the same manner and for the same duration as are applied to children without disabilities, except as provided in Section 6 below.

6. If a child with a disability is removed from his or her current placement according to Sections 4 or 5 above, then the District must:
 - A. Continue to provide educational services, so as to enable the child to continue to participate in the general educational curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP.
 - B. Provide, as appropriate, a functional behavior assessment, behavior intervention services and modifications that are designed to address the behavior violation so it does not recur.

The services described above may be provided in an interim alternative educational setting (determined by the child's IEP team). The District is only required to provide services during periods of removal to a child with a disability who has been removed from his or her current placement for 10 school days or less in that school year if it provides services to a child without disabilities who is similarly removed. After a child with a disability has been removed from his or her current placement for 10 school days in the same year, if the current removal is for not more than 10 consecutive school days and not a change in placement, District personnel, in consultation with at least one of the child's teachers, shall determine the extent to which special education services are needed, so as to enable the child to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. If the removal is a change in placement, the child's IEP team shall determine appropriate services.

7. This Policy should be construed consistently with regulations of the Nebraska Department of Education. To the extent this Policy is in conflict with the Nebraska Department of Education's regulations, the regulations shall control.

Adopted: October 12, 2020

Reviewed: December 14, 2020

Revised:

8000 Series – Philosophy and General

POLICY NO. 8001 - NON-DISCRIMINATION IN EDUCATION PROGRAMS AND ACTIVITIES

It is the policy of the Bayard Public Schools, not to discriminate on the basis of race, color, national origin, creed, age, marital status, sex or disability in its educational programs, activities, or employment policies as required by Title VI and VII of the 1964 Civil Rights Act, Title IX of the 1972 Education Amendments, the Section 504 Rehabilitation Act of 1973 and the Nebraska Equal Educational Opportunity Act.

Any person who believes she or he has been discriminated against, denied a benefit, or been excluded from participation in any district education program or activity on the basis of sex, race or handicap in violation of this policy may grieve such matters using the adopted grievance procedures of this district. Such procedures shall provide for prompt and equitable resolution of complaints alleging acts of discrimination.

Inquiries regarding compliance with Title IX, Section 504, Title VI or the Nebraska Equal Opportunity in Education Act may be directed to the Secondary Principal, Bayard High School, (308)586-1700 or in the case of Title IX and Section 504 Rehabilitation Act to the Director of the Region VII Office for Civil Rights, 10220 North Executive Hills Boulevard, 8th Floor, Kansas City, Missouri 64153 or call (816) 891-8026.

Adopted: 8-8-94

Reviewed: 8-9-10, 3-13-17

**Bayard Public Schools
Administrative Reports
February 12, 2024
*Every Person, Every Day. It's a FACT!***

[Elementary Principal's Report](#)

[Secondary Principal's Report](#)

[Activity Director's Report](#)



The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

Elementary Principal's Report

Academics

Our commitment to the pursuit of academic success for every student, every day.

- ❖ Tiger Time/Intervention Groups have been revamped to target areas of need based on Winter test scores.
- ❖ Spring Tutoring began February 5. We have 11 tutors working with K-3 students through our WORDS partnership.
- ❖ We are on our way to making our School WIG (Wildly Important Goal) of 80% of students in 1-6 making the Honor Roll for 3rd quarter. We ended Second quarter with 75%.
- ❖ TNTP will be coming to observe in March to give more guidance on instructional practices we can continue to improve.

Leadership

Our commitment to an organizational culture of leadership, empowerment, and excellence for all.

- ❖ We completed our Lighthouse Review on January 31 and look forward to hearing back in the next few weeks about the results.
- ❖ We have selected a Reading Data Team to review progress monthly as a part of our WORDS. This will help as another resource for teachers who are seeing needs in students.

Engagement

Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.

- ❖ Miss Bauer headed up the School Store Fundraiser again this year with the highest participation we have ever had.
 - Total of 130 Giftcards donated for Classrooms in the amount of \$5250
 - School will receive an additional \$627.18
- ❖ The Elementary Celebrated the 100th Day of School on February 1 with classroom activities, 100 second dance party, and a 100 word silly story written by the whole school.
- ❖ STEAM Night is scheduled for February 27 and will feature several activities for students and families.
- ❖ Bingo Night is March 21. We are starting to collect donations for prizes as this is a fundraiser for student celebrations and will be run by our Student Lighthouse Team.

Community

Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

- ❖ Morrill County Spelling Bee was a great chance for us to shine as a school. We had several students who placed.
- ❖ Enrollment numbers 173
 - 3 y/o Preschool 15, 4 y/o Preschool 15, K-22 ,1-23, 2-20, 3-19, 4-19, 5-22, 6-29
- ❖ Preschool and Kindergarten Roundup is coming up in March and we are beginning to advertise those.
- ❖ Youth sports are in full swing with federation wrestling and WyoBraska basketball.

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

Secondary Principal's Report

Academics

Our commitment to the pursuit of academic success for every student, every day.

- ❖ Students have begun to fill out their schedules for the 24-25 school year. I would like to thank Mrs. Rafferty for getting the forms out to our students.
- ❖ Our Personal Finance class has ran into a couple of issues this semester that we are working through. We have had several new teachers this semester as well as some communication issues. We are working to get these resolved in a timely fashion.
- ❖ The Cargill ACT workshop will not be held this year. Mr. Schlothauer has indicated that they are having a difficult time finding a date that works for everyone. They are hoping to have it again next year.

Leadership

Our commitment to an organizational culture of leadership, empowerment, and excellence for all.

- ❖ I would like to commend our Lead Team for the assembly they held last week recognizing all of our students who have succeeded personally, academically, and athletically.
- ❖ I would like to commend Mr. Nesbitt for all of his work organizing District Wrestling. We had members from other communities telling us that they really enjoyed having the tournament at our school.

Engagement

Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.

- ❖ Several students were accepted into UNK and CSC's honor choirs. It was a great experience for our students to be on college campuses and working with college professors while representing our school.

Community

Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).

- ❖ Parent-Teacher conferences are going to be held on March 4th from 1:00-7:00.

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

Activity Director/Assistant Principal's Report

Activities Director Report

Academics

Our commitment is to the pursuit of academic success for every student every day.

Each week started checking the eligibility list, and so far, every student has been working hard to maintain their grades so they can participate.

Leadership

Our commitment to an organizational culture of leadership, empowerment, and excellence for all.

Speech: WTC Conference with four on February 7, 2024, that was at Hemingford. We had a duet get 4th. MAC is February 21, 2024, at South Platte. District Speech is coming up in March.

Girls Basketball: MAC finish was 1st place and WTC finish was 2nd place for the highest finish in over 20 years. Sub-Districts will be February 12, 13, and 15 here in Bayard. The girls are the top seed this year. Senior night was February 8, 2024.

Boys Basketball: In the MAC they lost their first game but won against Banner County in their second game. In the WTC they lost their first game, beat Gordon-Rushville, and fell a little short in the last game to get 6th place in the WTC. Senior Night parent's night was February 8, 2024, the last basketball home game. Sub-Districts will be February 19, 20, and 22, 2024 and looks like we will be at North Platte St. Pats.

Wrestling: We hosted the district wrestling event on the 9th and 10th. It went well. The girls participate in the sub-district event and all the girls qualified to get to the district final. The following are the state qualifiers for state wrestling this year. We had 6 boys and 1 girl qualify this year. Kolby Houchin, Brock Burry, Nate Barker, Coy Armstrong, Nolan Dueker, and Luke Wetherington. Carlie Mckibbin qualified for the girls state event. They will leave on Wednesday and participate Thursday, Friday and Saturday.

FFA: January 31 2024 was at Gordon-Rushville. Mr. Rafferty had 4 students complete the record books, application, and interview for the Nebraska State FFA Degree. They will be awarded at the State Convention later this spring.

Nate Barker, Scarlett Norman, Zach Araujo, and Leah Nesbitt

Floriculture team qualified for state.

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

One-Acts: They are putting on a JH show at the end of the year to gain interest with the JH kids for the upcoming year.

Spring Sports Practice starts February 26, 2024.

The Football Schedule came out on February 7, 2024, at 8 am. We traveled to Alliance to get officials which is a very interesting thing to do. With only 5 crews willing to do games we did have to have some afternoon games at home, but as of right now no Thursday games. Many of the MAC schools are playing on Thursday nights due to the shortage of officials. Also it gives the officials upper hand in contract negotiations.

Football Schedule 2024/2025:

8/30/24 - Week 1 Morrill - 7 pm
9/6/24 - Week 2 @ Kimball
9/13/24 - Week 3 Hemingford - (2 pm)
9/20/24 - Week 4 @Sandhills/Thedford
9/27/24 - Week 5 Brady - 6 pm
10/4/24 - Week 6 @Hyannis
10/11/24 - Week 7 Maxwell 6 pm
10/18/24 - Week 8 @Mullen
Week 9 BYE

Bayard 2025 Schedule:

Week 1 @Morrill
Week 2 Kimball - 7 pm
Week 3 @Hemingford
Week 4 Sandhills/Thedford - (2 pm)
Week 5 @Brady
Week 6 Hyannis - (2 pm - Might need to evaluate if homecoming or parents night)
Week 7 @Maxwell
Week 8 Mullen - Long 6 pm

Engagement

Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

- Mrs. Furgeson has been having meetings for her ideas on the trip overseas. She has gained some interest.

Community

Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).

- Elite Club Volleyball has requested the use of our facilities which they are using on some Sundays.
- Youth Volleyball will be starting to come and use our facilities.
- We had some great help from so many community members for our district wrestling event this past weekend. It was great to see everyone come together to have a great event.
- We had someone reach out that would like to talk about helping purchase our shot clocks for next year. We meet Monday afternoon at the school.

We have had some great things happen for our kids over this year. We have had some great success in many activities and look forward to our kids to continue to have more success throughout the rest of the year. We also have many coaches that are implementing programs to get JH students involved to grow activities for the upcoming years. One Acts, speech, and E-sports are the activities really doing this to gain that interest. All these successes are getting out and we are getting a great response from community members and other communities with compliments of the great things we have going here at Bayard Public Schools

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

Rodney Olson

Vacation Leave 20 days (160 hours) no more the 25 days	Dates	Hours
	7/14/2023	8
	9/15/2023	8
	9/25/2023	8
	9/29/2023	2
	11/24/2023	8
	12/28/2023	8
	12/29/2023	8
		50 Total used

Sick Leave 10 days (80 hours) no more then 60 days	Dates	Hours
	9/1/2023	8 Sick Bank
	9/5/2023	8
	10/11/2023	8
	10/27/2023	8
	11/22/2023	8
	12/27/2023	8
	1/5/2024	8
		56 Total used

Opportunity Scholarship Act FAQs

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

What happens if the initiative to repeal LB 753 is successful?

The DOR will notify scholarship-granting organizations (SGO) of the available amount of the tax credit as stated under the law. If the ballot question is successful and repeals the law going forward, the DOR will stop issuing determinations of the available tax credit to the SGO from the date the ballot question is certified.

If I contribute to a Scholarship-Granting Organization before a successful repeal of LB 753, does my credit still count?

Yes, taxpayers who contributed to the SGO prior to the date the ballot question is certified and received a receipt from the SGO will remain eligible to claim the tax credit.

Does a Scholarship-Granting Organization (SGO) need to apply before a certain date?

DOR accepts SGO applications all year. However, the nonprofit must be certified with DOR prior to accepting contributions. Contributions can be accepted by certified SGOs starting January 1, 2024. If the ballot question is successful DOR will stop issuing SGO certification letters from the date the ballot question is certified.

How can I find out if a Scholarship-Granting Organization (SGO) is certified by DOR?

Certified Scholarship-Granting Organization List (<https://revenue.nebraska.gov/businesses/opportunity-scholarship-act/certified-scholarship-granting-organization-lists>)

Opportunity Scholarship Act

General Information

The Opportunity Scholarship Act (Act) establishes a program to provide scholarships for eligible students to attend qualified privately operated elementary and secondary schools in Nebraska. The scholarships are funded by cash contributions made to scholarship-granting organizations, which may qualify the donor for a nonrefundable tax credit for taxable years beginning on or after January 1, 2024. The program tax credit limitation is \$25 million for calendar years 2024, 2025, and 2026. For calendar years 2027 and after, the annual limit will be calculated based on the requirements in LB 753. The organization will issue a receipt for the contribution made by the taxpayer to take the nonrefundable tax credit.

Under the Act, the contributions are made to a certified scholarship-granting organization (organization) which awards the scholarships to eligible students. An organization wishing to become certified must submit the Application to Become A Certified Nebraska Scholarship-Granting Organization, Form NSGO to the Nebraska Department of Revenue. Certification must be obtained prior to providing any education scholarships to eligible students under the Act. The organization applying to be certified as a scholarship-granting organization must be a charitable organization in Nebraska that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

The nonrefundable tax credit issued to an individual, corporate taxpayer, estates, trusts, or to any partnership, limited liability company (LLC), or subchapter S corporation that is carrying on rental activity or carrying on any trade or business for which deductions would be allowed under IRS § 162; equals the lesser of:

- (a) The total amount of the contributions made to the scholarship-granting organizations during the tax year;
- (b) 50% of the income tax liability of the taxpayer for such year; or
- (c) \$100,000, or \$1 million for estates and trusts.

Any unused credit may be carried forward for the next five years after the credit was first granted. A taxpayer may only claim a credit on the portion of the contribution that was not claimed as a charitable contribution on their federal return.

Neb. Rev. Stat. §§ 77-7101 to 77-7113 (https://nebraskalegislature.gov/laws/search_range_statute.php?begin_section=77-7101&end_section=77-7113)

Legislative Bill – LB 753 (<https://nebraskalegislature.gov/FloorDocs/108/PDF/Slip/LB753.pdf>) (2023)

Certified Scholarship-Granting Organization Lists (<https://revenue.nebraska.gov/businesses/opportunity-scholarship-act/certified-scholarship-granting-organization-lists>)

- **Frequently Asked Questions** (<https://revenue.nebraska.gov/about/frequently-asked-questions/opportunity-scholarship-act-faqs>)

Form

 **Application to Become a Certified Nebraska Scholarship-Granting Organization, Form NSGO-A** ([/sites/revenue.nebraska.gov/files/doc/tax-forms/2023/f_NSGO-A_2023.pdf](https://revenue.nebraska.gov/files/doc/tax-forms/2023/f_NSGO-A_2023.pdf))

Upload Form NSGO-A (<https://nebraska.sharefile.com/r-r00974e062ed44e26b7fcac39deb72a9f>)

 **Form NSGO-IC and NSGO-X (/sites/revenue.nebraska.gov/files/doc/tax-forms/2023/incometax/f_NSGO-IC_and_X_2023_Final.pdf)**

Upload Form NSGO-IC (<https://nebraska.sharefile.com/r-r3cebf3425f1d4ffc8248a829601f53d0>)

Upload Form NSGO-X (<https://nebraska.sharefile.com/r-r3906900a058c4e5dacb331949810ae5f>)

Contact Information

Phil Holtmeier
Revenue Tax Specialist, Policy Section
Nebraska Department of Revenue
301 Centennial Mall South
PO Box 94818
Lincoln, NE 68509-4818
402-471-5676

phil.holtmeier@nebraska.gov (mailto:phil.holtmeier@nebraska.gov)

77-7101. Act, how cited.

Sections 77-7101 to 77-7113 shall be known and may be cited as the Opportunity Scholarships Act.

Source: Laws 2023, LB753, § 1.

Operative Date: January 1, 2024

77-7102. Legislative findings.

The Legislature finds that:

- (1) Enabling the greatest number of parents and legal guardians to choose among quality educational opportunities for children will improve the quality of education available to all children;
- (2) Privately operated elementary and secondary schools in Nebraska satisfy the state's requirements for legal operation and provide quality educational opportunities for children;
- (3) Parents and legal guardians of limited means are less able to choose among quality educational opportunities for their children;
- (4) Making it possible for more parents and legal guardians to be able to choose privately operated schools benefits Nebraska parents and taxpayers; and
- (5) It is in the best interests of the State of Nebraska and its citizens to encourage individuals and businesses to support organizations that financially assist parents and legal guardians who want to enroll their children in privately operated elementary and secondary schools, and such encouragement can be accomplished through the use of tax credits.

Source: Laws 2023, LB753, § 2.

Operative Date: January 1, 2024

77-7103. Terms, defined.

For purposes of the Opportunity Scholarships Act:

- (1) Department means the Department of Revenue;
- (2) Education scholarship means a financial grant-in-aid to be used to pay all or part of the tuition and fees for attending a qualified school and includes any tuition grants;
- (3) Eligible student means a resident of Nebraska who:

(a) Is receiving an education scholarship for the first time and is (i) entering kindergarten or ninth grade in a qualified school or (ii) transferring from a public school at which the student was enrolled for at least one semester immediately preceding the first semester for which the student receives an education scholarship to a qualified school and is entering any of grades kindergarten through twelve;

(b) Has previously received an education scholarship and is continuing education at a qualified school until such student graduates from high school or reaches twenty-one years of age, whichever comes first; or

(c) Is the sibling of a student who is receiving an education scholarship and resides in the same household as such student;

(4) Qualified school means any nongovernmental, privately operated elementary or secondary school located in this state that (a) is operated not for profit, (b) complies with the antidiscrimination provisions of 42 U.S.C. 1981 as such section existed on January 1, 2023, (c) complies with all health and life safety laws or codes that apply to privately operated schools, and (d) fulfills the applicable accreditation or approval requirements established by the State Board of Education pursuant to section 79-318;

(5) Scholarship-granting organization means a charitable organization in this state that is (a) exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and (b) certified pursuant to section 77-7104 to provide tax-credit-supported education scholarships to eligible students to assist them in attending qualified schools; and

(6) Tuition means any amount charged by a qualified school for enrollment in its instructional program. Tuition shall not exceed the full cost of educating an eligible student at such qualified school.

Source: Laws 2023, LB753, § 3.

Operative Date: January 1, 2024

77-7104. Scholarship-granting organization; certification; application; procedure.

(1) An organization may apply to the department to become certified as a scholarship-granting organization under the Opportunity Scholarships Act. An organization shall obtain such certification prior to providing any education scholarships to eligible students under the act. The applicant shall provide the department with sufficient information to show:

(a) That the applicant is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended;

- (b) That the applicant will offer one or more education scholarship programs for eligible students;
- (c) That the applicant will be able to comply with the requirements of section 77-7110;
- (d) That the applicant will provide education scholarships for eligible students without limiting education scholarship availability to only one qualified school;
- (e) That the applicant will:
 - (i) Give first priority to:
 - (A) Eligible students who received an education scholarship from a scholarship-granting organization during the previous school year; and
 - (B) The sibling of a student who is receiving an education scholarship, so long as the sibling resides in the same household as such student;
 - (ii) Give second priority to:
 - (A) Eligible students whose household income levels do not exceed one hundred percent of the federal poverty level;
 - (B) Eligible students whose application for the enrollment option program established in section 79-234 has been denied;
 - (C) Eligible students who have an individualized education plan;
 - (D) Eligible students who are experiencing bullying, harassment, hazing, assault, battery, kidnapping, robbery, sexual offenses, threat or intimidation, or fighting at school;
 - (E) Eligible students who are in foster care; and
 - (F) Eligible students who are in a family with a parent or guardian actively serving in a branch of the armed forces of the United States or in the National Guard, or whose parent or guardian was killed serving in the line of duty;
 - (iii) Give third priority to eligible students whose household income levels exceed one hundred percent of the federal poverty level but do not exceed one hundred eighty-five percent of the federal poverty level;

(iv) Give fourth priority to eligible students whose household income levels exceed one hundred eighty-five percent of the federal poverty level but do not exceed two hundred thirteen percent of the federal poverty level; and

(v) Give fifth priority to eligible students whose household income levels exceed two hundred thirteen percent of the federal poverty level but do not exceed three hundred percent of the income indicated in the income eligibility guidelines for reduced price meals under the National School Lunch Program in 7 C.F.R. part 210;

(f) That the applicant will limit the maximum scholarship amount awarded to any student to the cost of tuition and fees at the qualified school such student attends; and

(g) That the applicant will limit scholarship amounts awarded to students in a manner that assures that the average of the scholarship amounts awarded per student does not exceed seventy-five percent of the statewide average general fund operating expenditures per formula student for the most recently available complete data year as such terms are defined in section 79-1003.

(2) If the applicant meets the requirements of this section, the department shall certify it as a scholarship-granting organization for tax-credit purposes under the Opportunity Scholarships Act. Such certification is subject to revocation by the department if the scholarship-granting organization subsequently fails to fulfill the requirements of this section or section 77-7110.

Source: Laws 2023, LB753, § 4.

Operative Date: January 1, 2024

77-7105. Income tax credits; individual taxpayer; joint return; amounts.

(1) An individual taxpayer who makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one hundred thousand dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code.

(2) Taxpayers who are married but file separate returns for a tax year in which they could have filed a joint return may each claim only one-half of the tax credit that would otherwise have been allowed for a joint return.

(3) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(4) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(5) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 5.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7106. Income tax credits; partnership, limited liability company, or subchapter S corporation; amounts.

(1) Any partnership, limited liability company, or corporation having an election in effect under subchapter S of the Internal Revenue Code of 1986, as amended, that is carrying on any trade or business for which deductions would be allowed under section 162 of the Internal Revenue Code of 1986, as amended, or is carrying on any rental activity and that makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one hundred thousand dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code. The credit shall be attributed to each partner, member, or shareholder in the same proportion used to report the partnership's, limited liability company's, or subchapter S corporation's income or loss for income tax purposes.

(2) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the tax credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(3) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(4) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 6.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7107. Income tax credits; estate or trust; amounts.

(1) An estate or trust which makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one million dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code. Any credit not used by the estate or trust may be attributed to each beneficiary of the estate or trust in the same proportion used to report the beneficiary's income from the estate or trust for income tax purposes.

(2) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the tax credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(3) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(4) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 7.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7108. Income tax credits; corporate taxpayer; amounts.

(1) A corporate taxpayer as defined in section 77-2734.04 which makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one hundred thousand dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code.

(2) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the tax credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(3) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(4) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 8.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7109. Tax credit; contributions; procedure; annual limit.

(1) Prior to making a contribution to a scholarship-granting organization, any taxpayer desiring to claim a tax credit under the Opportunity Scholarships Act shall notify the scholarship-granting organization of the taxpayer's intent to make a contribution and the amount to be claimed as a tax credit. Upon receiving each such notification, the scholarship-granting

organization shall notify the department of the intended tax credit amount. If the department determines that the intended tax credit amount in the notification would exceed the limit specified in subsection (3) of this section, the department shall notify the scholarship-granting organization of its determination within thirty days after receipt of the notification. The scholarship-granting organization shall then promptly notify the taxpayer of the department's determination that the intended tax credit amount in the notification is not available. If an amount less than the amount indicated in the notification is available for a tax credit, the department shall notify the scholarship-granting organization of the available amount and the scholarship-granting organization shall notify the taxpayer of the available amount within three business days.

(2) In order to be allowed a tax credit as provided by the act, the taxpayer shall make its contribution between thirty-one and sixty days after notifying the scholarship-granting organization of the taxpayer's intent to make a contribution. If the scholarship-granting organization does not receive the contribution within the required time period, it shall notify the department of such fact and the department shall no longer include such amount when calculating whether the limit prescribed in subsection (3) of this section has been exceeded. If the scholarship-granting organization receives the contribution within the required time period, it shall provide the taxpayer with a receipt for the contribution. The receipt shall show the name and address of the scholarship-granting organization, the date the scholarship-granting organization was certified by the department in accordance with section 77-7104, the name, address, and, if available, tax identification number of the taxpayer making the contribution, the amount of the contribution, and the date the contribution was received.

(3) The department shall consider notifications regarding intended tax credit amounts in the order in which they are received to ascertain whether the intended tax credit amounts are within the annual limit provided in this subsection. The annual limit on the total amount of tax credits for calendar years 2024, 2025, and 2026 shall be twenty-five million dollars. The annual limit on the total amount of tax credits for calendar year 2027 and each calendar year thereafter shall be calculated by taking the annual limit from the prior calendar year and then multiplying such amount by (a) one hundred twenty-five percent if the intended tax credit amounts in the prior calendar year exceeded ninety percent of the annual limit applicable to that calendar year or (b) one hundred percent if the intended tax credit amounts in the prior calendar year did not exceed ninety percent of the annual limit applicable to that calendar year. The annual limit may be increased as provided in this subsection until it reaches one hundred million dollars. Thereafter, no further increases shall be allowed.

(4) The State Department of Education and the Department of Revenue shall publish on their respective websites information identifying the annual limit when it is increased pursuant to subsection (3) of this section.

(5) Once credits have reached the designated annual limit for any calendar year, no additional credits shall be allowed for such calendar year. Credits shall be prorated among the notifications received on the day the annual limit is exceeded.

Source: Laws 2023, LB753, § 9.

Operative Date: January 1, 2024

77-7110. Scholarship-granting organization; certification; requirements.

- (1) For purposes of this section:
 - (a) Net revenue means the total amount of revenue received by a scholarship-granting organization during a state fiscal year minus the amount of such revenue that is used or reserved for the administrative costs of such organization for the same state fiscal year;
 - (b) Revenue means all grants, donations, and contributions received by a scholarship-granting organization for the purpose of providing education scholarships; and
 - (c) State fiscal year means the period of time commencing on July 1 and ending on June 30 of the following year.
- (2) In order for a scholarship-granting organization to remain certified under the Opportunity Scholarships Act, the scholarship-granting organization shall allocate its revenue as follows:
 - (a) If the annual limit on tax credits under section 77-7109 is less than thirty-five million dollars, the scholarship-granting organization shall allocate at least ninety percent of its revenue for education scholarships and no more than ten percent of its revenue shall be used or reserved for administrative costs; or
 - (b) If the annual limit on tax credits under section 77-7109 is thirty-five million dollars or more, the scholarship-granting organization shall allocate at least ninety-five percent of its revenue for education scholarships, and no more than five percent of its revenue shall be used or reserved for administrative costs.
- (3) For purposes of subsection (2) of this section, revenue is allocated when it is expended or otherwise irrevocably encumbered for expenditure. The percentage of revenue allocated for education scholarships shall be measured as a monthly average over the most recent twenty-four-month period or, for a scholarship-granting organization that has been certified for less than twenty-four months, over the period of time that the scholarship-granting organization has been certified.

(4) Beginning January 1, 2028:

(a) A scholarship-granting organization shall carry forward no more than twenty-five percent of its net revenue from one state fiscal year to the following state fiscal year. Any amount carried forward shall be expended for annual or partial-year education scholarships in the following state fiscal year; and

(b) Any amount of net revenue remaining on June 30 of any state fiscal year that is in excess of the amount that may be carried forward under subdivision (a) of this subsection shall be used to provide education scholarships to eligible students or transferred to one or more other scholarship-granting organizations to provide education scholarships to eligible students by no later than the following September 30. Any amount of such net revenue that is not used or transferred by the following September 30 shall be remitted to the State Treasurer for credit to the General Fund. Any scholarship-granting organization receiving a transfer pursuant to this subdivision shall place the transferred funds into its scholarship account and shall separately disclose the transfer in its annual financial audit.

Source: Laws 2023, LB753, § 10.

Operative Date: January 1, 2024

77-7111. Scholarship-granting organization; audited financial information report; summary descriptions; submission; department; report.

(1) Each scholarship-granting organization shall annually submit to the department no later than December 1 of each year an audited financial information report for its most recent fiscal year certified by an independent public accountant.

(2) Each scholarship-granting organization shall include with the report submitted under subsection (1) of this section a summary description of (a) its policies and procedures for awarding education scholarships, (b) the number of eligible students receiving education scholarships in the most recent fiscal year, (c) the total amount of contributions received for education scholarships in the most recent fiscal year, and (d) the total amount of education scholarships awarded in the most recent fiscal year.

(3) The department shall electronically forward such reports and summary descriptions to the Governor and the Legislature no later than December 31 of each year.

(4) By June 30, 2027, and by June 30 of each odd-numbered year thereafter, the department shall electronically submit a report to the chairperson of the Appropriations Committee of the Legislature, the chairperson of the Education Committee of the Legislature, and the chairperson of the Revenue Committee of the Legislature. The report shall include, but not be limited to, the following:

(a) A review of the progress of the Opportunity Scholarships Act;

- (b) The number of students currently wait-listed or denied from receiving an education scholarship and the reason for the wait-listing or denial;
- (c) The dollar amount of education scholarships given by scholarship-granting organizations; and
- (d) The demographic information of students receiving education scholarships, including, but not limited to:
- (i) Income level;
 - (ii) Grade level; and
 - (iii) Geographic location.

Source: Laws 2023, LB753, § 11.

Operative Date: January 1, 2024
77-7112. Act; how construed.

The Opportunity Scholarships Act shall not be construed as granting any expanded or additional authority to the State of Nebraska to control or influence the governance or policies of any qualified school due to the fact that the qualified school admits and enrolls students who receive education scholarships or as requiring any such qualified school to admit or, once admitted, to continue the enrollment of any student receiving an education scholarship.

Source: Laws 2023, LB753, § 12.

Operative Date: January 1, 2024
77-7113. Rules and regulations.

The department may adopt and promulgate rules and regulations to carry out the Opportunity Scholarships Act.

Source: Laws 2023, LB753, § 13.

Operative Date: January 1, 2024



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Nebraska Revised Statute 79-1009

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Chapter 79

79-1009.

Option school districts; net option funding; calculation.

(1)(a) A district shall receive net option funding if (i) option students as defined in section 79-233 were actually enrolled in the school year immediately preceding the school year in which the aid is to be paid, (ii) option students as defined in such section will be enrolled in the school year in which the aid is to be paid as converted contract option students, or (iii) for the calculation of aid for school fiscal year 2017-18 for school districts that are members of a learning community, open enrollment students were actually enrolled for school year 2016-17 pursuant to section 79-2110.

(b) The determination of the net number of option students shall be based on (i) the number of students enrolled in the district as option students and the number of students residing in the district but enrolled in another district as option students as of the day of the fall membership count pursuant to section 79-528, for the school fiscal year immediately preceding the school fiscal year in which aid is to be paid, (ii) the number of option students that will be enrolled in the district or enrolled in another

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district as converted contract option students for the fiscal year in which the aid is to be paid, and (iii) for the calculation of aid for school fiscal year 2017-18 for school districts that are members of a learning community, the number of students enrolled in the district as open enrollment students and the number of students residing in the district but enrolled in another district as open enrollment students as of the day of the fall membership count pursuant to section 79-528 for school fiscal year 2016-17.

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(c) Except as otherwise provided in this subsection, net number of option students means the difference of the number of option students enrolled in the district minus the number of students residing in the district but enrolled in another district as option students. For purposes of the calculation of aid for school fiscal year 2017-18 for school districts that are members of a learning community, net number of option students means the difference of the number of students residing in another school district who are option students or open enrollment students enrolled in the district minus the number of students residing in the district but enrolled in another district as option students or open enrollment students.

(2)(a) For school fiscal years prior to school fiscal year 2023-24, net option funding shall be the product of the net number of option students multiplied by the statewide average basic funding per formula student.














(b) For school fiscal year 2023-24 and each school fiscal year thereafter, net option funding shall be the product of the net number of option students multiplied by the difference of the statewide average basic funding per formula student minus the amount of foundation aid paid per formula student pursuant to section 79-1006.

(3) A district's net option funding shall be zero if the calculation produces a negative result.



Payments made under this section for school fiscal years prior to school fiscal year 2017-18 shall be made from the funds to be disbursed under section 79-1005.01.

Such payments shall go directly to the option school district but shall count as a formula resource for the local system.

Source

-  Laws 1996, LB 1050, § 18;
-  Laws 1997, LB 806, § 40;
-  Laws 1998, Spec. Sess., LB 1, § 21;
-  Laws 1999, LB 813, § 21;
-  Laws 2001, LB 797, § 22;
-  Laws 2001, LB 833, § 5;
-  Laws 2002, LB 898, § 10;
-  Laws 2004, LB 1093, § 6;
-  Laws 2008, LB988, § 35;
-  Laws 2011, LB235, § 14;
-  Laws 2016, LB1067, § 39;
-  Laws 2017, LB409, § 2;
-  Laws 2023, LB583, § 2.

 **Effective Date: June 1, 2023**

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1 NEBRASKA LEGISLATURE

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Nebraska Revised Statute 79-1142

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Chapter 79

79-1142.

Department; reimbursement for special education programs and support services; to whom; manner; limitations; transfers.

- (1) Level I services refers to services provided to children with disabilities who require an aggregate of not more than three hours per week of special education services and support services and includes all administrative, diagnostic, consultative, and vocational-adjustment counselor services.
- (2) The total allowable reimbursable cost for support services shall not exceed a percentage, established by the State Board of Education, of the school district's or approved cooperative's total allowable reimbursable cost for all special education programs and support services. The percentage established by the board for support services shall not exceed the difference of ten percent minus the percentage of the appropriations for special education approved by the Legislature set aside for reimbursements for support services pursuant to subsection (5) of this section.
























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- (3) Except as provided in subsection (6) of this section, for special education and support services provided in each school fiscal year, the department shall reimburse each school district in the following school fiscal year eighty percent of the total allowable excess costs for all special education programs and support services. Cooperatives of school districts or educational service units shall also be eligible for reimbursement for cooperative programs pursuant to this section if such cooperatives or educational service units have complied with the reporting and approval requirements of section 79-1155 for cooperative programs which were offered in the preceding school fiscal year.
- (4)(a) The payments shall be made by the department to the school district of residence, cooperative of school districts, or educational service unit each school year in a minimum of seven payments between the fifth and twentieth day of each month beginning in December. Additional payments may be made based upon additional valid claims submitted. The State Treasurer shall, between the fifth and twentieth day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund and the Education Future Fund for payment purposes. The director shall, upon receiving such certification, draw warrants against such funds as appropriated.
- (b) If the General Fund appropriations for special education approved by the Legislature, minus the amounts set aside pursuant to subsection (5) of this section, are insufficient to reimburse eighty percent of the total allowable excess costs for all special education programs and support services for any school fiscal year:
- (i) Such allowable excess costs shall be reimbursed from the General Fund appropriations for special education approved by the Legislature, minus the amounts set aside pursuant to subsection (5) of this section, on a pro rata basis at the maximum rate of reimbursement such appropriations will allow as determined by the department; and
- (ii) The remainder of the eighty percent reimbursement of such allowable excess costs shall be paid from the Education Future Fund.


- (5) Residential settings described in subdivision (10)(c) of section 79-215 shall be reimbursed for the educational services, including special education services and support services, in an amount determined pursuant to the average per pupil cost of the service agency. Reimbursements pursuant to this section shall be made from funds set aside for such purpose within sixty days after receipt of a reimbursement request submitted in the manner required by the department and including any documentation required by the department for educational services that have been provided, except that if there are not any funds available for the remainder of the state fiscal year for such reimbursements, the reimbursement shall occur within thirty days after the beginning of the immediately following state fiscal year. The department may audit any required documentation and subtract any payments made in error from future reimbursements. The department shall set aside separate amounts from the appropriations for special education approved by the Legislature for reimbursements pursuant to this subsection for students receiving special education services and for students receiving supporting services for each state fiscal year. The amounts set aside for each purpose shall be based on estimates of the reimbursements to be requested during the state fiscal year and shall not be less than the total amount of reimbursements requested in the prior state fiscal year plus any unpaid requests from the prior state fiscal year.
- (6) For each school district that received a payment pursuant to the Extraordinary Increase in Special Education Expenditures Act in the school fiscal year for which special education expenditures were reimbursed pursuant to subsection (3) of this section, an amount equal to such payment shall be subtracted from the reimbursement calculated pursuant to subsection (3) of this section and such amount shall be transferred to the Education Future Fund.
- (7) On or before November 15 of each year, the department shall submit to the Governor, the Appropriations Committee of the Legislature, and the Education Committee of the Legislature:

(a) The total allowable excess costs for all special education programs and support services for all school districts, cooperatives of school districts, and educational service units; and

(b) The total reimbursements requested pursuant to subsection (5) of this section for the most recently completed school fiscal year.

Source


-  Laws 1973, LB 403, § 8;
-  Laws 1975, LB 555, § 4;
-  Laws 1975, Spec. Sess., LB 3, § 1;
-  Laws 1976, LB 903, § 1;
-  Laws 1986, LB 929, § 1;
-  Laws 1986, LB 942, § 10;
-  Laws 1986, Fourth Spec. Sess., LB 2, § 2;
-  R.S.Supp., 1986, § 43-648;
-  Laws 1987, LB 367, § 32;
-  Laws 1987, LB 413, § 1;
-  Laws 1995, LB 742, § 6;
-  R.S.Supp., 1995, § 79-3332;
-  Laws 1996, LB 900, § 824;
-  Laws 1997, LB 346, § 30;
-  Laws 1997, LB 865, § 8;
-  Laws 1998, Spec. Sess., LB 1, § 48;
-  Laws 1999, LB 813, § 43;
-  Laws 2000, LB 1243, § 7;
-  Laws 2001, LB 797, § 45;
-  Laws 2010, LB1087, § 7;
-  Laws 2019, LB675, § 32;
-  Laws 2023, LB583, § 11;
-  Laws 2023, LB705, § 92.

 **Note:** The Revisor of Statutes has pursuant to section 49-769 correlated LB583, section 11, with LB705, section 92, to reflect all amendments.

A Note: Changes made by LB583 became effective June 1, 2023.
Changes made by LB705 became operative June 2, 2023.

Cross References

-  **Extraordinary Increase in Special Education Expenditures Act**, see section 79-10,148.
-  **Option enrollment program**, determination of reimbursement, see section 79-246.


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The complicated calculations involved in funding Nebraska's K-12 schools

By OpenSky Policy Institute | June 27th, 2023 | Blog, Education, Education Feature, Home Featured | Comments Off

In school buildings across Nebraska this summer, it's the budget builders and not the students who are doing the complex math. This month, the state provided final numbers on what K-12 districts will receive in state aid to factor into budgets for the 2023-2024 school year and how those dollars will figure into what each district can bring in through local property taxes.

The annual process to build a school district's budget has some significant new calculations this year. The addition of foundation aid of \$1,500 per student outlined in LB 583 contributed to a \$110 million increase in funding to public education distributed through the state aid formula. LB 583 also increased reimbursement of special education costs to 80% for districts, which the Governor's office estimates will provide an additional \$199 million in school funding. Schools will factor this new funding for special education into their revenue estimates and budget planning but are not likely to receive these funds until sometime early next year.

To sustain the additional funding, the Legislature designated \$1 billion for an Education Future Fund in LB 818 with the promise of ongoing annual contributions of \$250 million. Linked to that significant investment is a 3% revenue cap included in LB 243 that school districts must comply with in the annual budget-setting process.

Of course, with 244 school districts varying from very large to very small and with very different student needs, the pieces of the puzzle of building a budget will fit together very differently.

Looking at the numbers

OpenSky ran the numbers for each of the districts, accounting for the new funding and the revenue cap in this analysis. Here are some of our findings:

In neighboring school districts located in one of Nebraska's rural counties, District 1 received more in state aid through the funding formula than a year ago, while District 2 gets less. As a result, District 1 is likely to lower what it requests in local property taxes next year. District 2 will likely require an increase.

What could be surprising to some is that the district requiring less in property taxes – a non-equalized district – already has a levy that is significantly lower than its neighbor, an equalized district with a levy already approaching the state-mandated lid. As a result, the gap in property taxes that landowners will pay on property of equal value across the two districts is likely to widen.

A comparison of two school districts

	2022-23	2022-23	2023-24	2023-24
	DISTRICT 1 (Non-equalized)	DISTRICT 2 (Equalized)	DISTRICT 1 (Non-equalized)	DISTRICT 2 (Equalized)
State aid through formula	\$326,348	\$1,649,835	\$649,523	\$1,530,406
Added special education funding			\$222,115	\$271,176
Property tax request*	\$4,719,494	\$4,212,503	\$4,521,038	\$4,710,204
General fund tax levy	\$0.66	\$1.00	TBD	TBD

* 2023-24 tax request is maximum allowed under revenue cap without vote to exceed
 Table: OpenSky Policy Institute • Source: Nebraska Department of Education • Created with Datawrapper

The state's process of calculating the state aid formula this year also came with a surprise for districts, 38 of which (including District 2 illustrated above) learned that they will receive less in state aid through the formula than last year, even as overall funding paid out through the formula grew by 10%.

For most of the districts losing state aid, the loss in funding can be attributed to a recalculation of the poverty allowance, which is just one part of the state's complex funding formula. When officials plugged in new numbers for students receiving free lunch, it altered each district's "needs" calculation and all interrelated figures. Essentially, fewer students applying to receive free lunch during the COVID years (a time when federal funds were used to provide universal school meals in many districts) meant that many districts reported fewer students in poverty for the purposes of the state aid formula and that led to unexpected shifts in state aid.

As you would expect, districts receiving equalization aid were hardest hit by the adjustment, accounting for 33 of the 38 districts that saw their state aid paid out through the formula drop from last year.

Exploring the finance formula

The change in the poverty allowance, while not part of any new legislation, exemplifies the volatility of the formula in which adjustments to one calculation can have a ripple effect elsewhere, with districts ultimately ending up as winners or losers in state aid. And within this complicated series of calculations, the addition of the revenue cap strips school districts of their flexibility in responding when costs increase and state aid provides fewer dollars than expected.

This year's additional investment in education as spearheaded by the Governor represents a big step forward in how Nebraska funds public education. A next step should be a thorough study of the school finance formula to more accurately address needs and outcomes for Nebraska's students.



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LEGISLATIVE BILL 583

Approved by the Governor May 31, 2023

Introduced by Sanders, 45; Conrad, 46; at the request of the Governor.

A BILL FOR AN ACT relating to education; to amend sections 79-1001, 79-1009, 79-1017.01, 79-1022, 79-1022.02, 79-1023, 79-1027, 79-1031.01, and 79-1142, Revised Statutes Cumulative Supplement, 2022; to provide for foundation aid and change provisions relating to net option funding, local system formula resources, and certain certification dates under the Tax Equity and Educational Opportunities Support Act; to change reimbursement provisions under the Special Education Act; to provide duties for school districts and the State Department of Education; to harmonize provisions; to repeal the original sections; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 79-1001, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1001 Sections 79-1001 to 79-1033 and sections 3 and 10 of this act shall be known and may be cited as the Tax Equity and Educational Opportunities Support Act.

Sec. 2. Section 79-1009, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1009 (1)(a) A district shall receive net option funding if (i) option students as defined in section 79-233 were actually enrolled in the school year immediately preceding the school year in which the aid is to be paid, (ii) option students as defined in such section will be enrolled in the school year in which the aid is to be paid as converted contract option students, or (iii) for the calculation of aid for school fiscal year 2017-18 for school districts that are members of a learning community, open enrollment students were actually enrolled for school year 2016-17 pursuant to section 79-2110.

(b) The determination of the net number of option students shall be based on (i) the number of students enrolled in the district as option students and the number of students residing in the district but enrolled in another district as option students as of the day of the fall membership count pursuant to section 79-528, for the school fiscal year immediately preceding the school fiscal year in which aid is to be paid, (ii) the number of option students that will be enrolled in the district or enrolled in another district as converted contract option students for the fiscal year in which the aid is to be paid, and (iii) for the calculation of aid for school fiscal year 2017-18 for school districts that are members of a learning community, the number of students enrolled in the district as open enrollment students and the number of students residing in the district but enrolled in another district as open enrollment students as of the day of the fall membership count pursuant to section 79-528 for school fiscal year 2016-17.

(c) Except as otherwise provided in this subsection, net number of option students means the difference of the number of option students enrolled in the district minus the number of students residing in the district but enrolled in another district as option students. For purposes of the calculation of aid for school fiscal year 2017-18 for school districts that are members of a learning community, net number of option students means the difference of the number of students residing in another school district who are option students or open enrollment students enrolled in the district minus the number of students residing in the district but enrolled in another district as option students or open enrollment students.

(2)(a) For all school fiscal years prior to school fiscal year 2023-24 except school fiscal years 2017-18 and 2018-19, net option funding shall be the product of the net number of option students multiplied by the statewide average basic funding per formula student.

(b) For school fiscal year 2023-24 and each school fiscal year thereafter, net option funding shall be the product of the net number of option students multiplied by the difference of the statewide average basic funding per formula student minus the amount of foundation aid paid per formula student pursuant to section 3 of this act. For school fiscal years 2017-18 and 2018-19, net option funding shall be the product of the net number of option students multiplied by ninety five and five tenths percent of the statewide average basic funding per formula student.

(3) A district's net option funding shall be zero if the calculation produces a negative result.

Payments made under this section for school fiscal years prior to school fiscal year 2017-18 shall be made from the funds to be disbursed under section 79-1005.01.

Such payments shall go directly to the option school district but shall count as a formula resource for the local system.

Sec. 3. (1) For school fiscal year 2023-24 and each school fiscal year thereafter, the department shall determine the foundation aid to be paid to each school district in accordance with subsection (2) of this section.

(2) The foundation aid to be paid to each school district in each school

fiscal year shall equal one thousand five hundred dollars multiplied by the number of formula students for such school district.

(3) Twenty-four percent of the total amount of foundation aid paid each school fiscal year shall be paid from money appropriated from the Education Future Fund.

(4) For school fiscal years 2023-24 and 2024-25, one hundred percent of foundation aid shall be included as a formula resource pursuant to section 79-1017.01. For school fiscal year 2025-26 and each school fiscal year thereafter, sixty percent of foundation aid shall be included as a formula resource pursuant to section 79-1017.01.

Sec. 4. Section 79-1017.01, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1017.01 (1) For state aid calculated for each school fiscal year prior to school fiscal year 2023-24, local system formula resources includes other actual receipts determined pursuant to section 79-1018.01, net option funding determined pursuant to section 79-1009, allocated income tax funds determined pursuant to section 79-1005.01, and community achievement plan aid determined pursuant to section 79-1005, and is reduced by amounts paid by the district in the most recently available complete data year as property tax refunds pursuant to or in the manner prescribed by section 77-1736.06.

(2) For state aid calculated for school fiscal year 2023-24 and each school fiscal year thereafter, local system formula resources includes other actual receipts determined pursuant to section 79-1018.01, net option funding determined pursuant to section 79-1009, allocated income tax funds determined pursuant to section 79-1005.01, community achievement plan aid determined pursuant to section 79-1005, and a percentage of foundation aid determined pursuant to section 3 of this act, and is reduced by amounts paid by the district in the most recently available complete data year as property tax refunds pursuant to or in the manner prescribed by section 77-1736.06.

Sec. 5. Section 79-1022, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1022 (1) On or before June 15 May 1, 2023 2020, and on or before March 1 of each year thereafter, the department shall determine the amounts to be distributed to each local system for the ensuing school fiscal year pursuant to the Tax Equity and Educational Opportunities Support Act and shall certify the amounts to the Director of Administrative Services, the Auditor of Public Accounts, and each local system. On or before June 15 May 1, 2023 2020, and on or before March 1 of each year thereafter, the department shall report the necessary funding level for the ensuing school fiscal year to the Governor, the Appropriations Committee of the Legislature, and the Education Committee of the Legislature. The report submitted to the committees of the Legislature shall be submitted electronically. Except as otherwise provided in this subsection, certified state aid amounts, including adjustments pursuant to section 79-1065.02, shall be shown as budgeted non-property-tax receipts and deducted prior to calculating the property tax request in the local system's general fund budget statement as provided to the Auditor of Public Accounts pursuant to section 79-1024.

(2) Except as provided in this subsection, subsection (8) of section 79-1016, and sections 79-1005, 79-1033, and 79-1065.02, the amounts certified pursuant to subsection (1) of this section shall be distributed in ten as nearly as possible equal payments on the last business day of each month beginning in September of each ensuing school fiscal year and ending in June of the following year, except that when a local system is to receive a monthly payment of less than one thousand dollars, such payment shall be one lump-sum payment on the last business day of December during the ensuing school fiscal year.

Sec. 6. Section 79-1022.02, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1022.02 Notwithstanding any other provision of law, any certification of state aid pursuant to section 79-1022, certification of budget authority pursuant to section 79-1023, and certification of applicable allowable reserve percentages pursuant to section 79-1027 completed prior to the effective date of this act February 13, 2020, for school fiscal year 2023-24 2020-21 are null and void.

Sec. 7. Section 79-1023, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1023 (1) On or before June 15 May 1, 2023 2020, and on or before March 1 of each year thereafter, the department shall determine and certify to each school district budget authority for the general fund budget of expenditures for the ensuing school fiscal year.

(2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and 81-829.51, each school district shall have budget authority for the general fund budget of expenditures equal to the greater of (a) the general fund budget of expenditures for the immediately preceding school fiscal year minus exclusions pursuant to subsection (1) of section 79-1028.01 for such school fiscal year with the difference increased by the basic allowable growth rate for the school fiscal year for which budget authority is being calculated, (b) the general fund budget of expenditures for the immediately preceding school fiscal year minus exclusions pursuant to subsection (1) of section 79-1028.01 for such school fiscal year with the difference increased by an amount equal to any student growth adjustment calculated for the school fiscal year for which budget authority is being calculated, or (c) one hundred ten percent of formula need for the school fiscal year for which budget authority is being calculated

minus the special education budget of expenditures as filed on the school district budget statement on or before September 30 for the immediately preceding school fiscal year, which special education budget of expenditures is increased by the basic allowable growth rate for the school fiscal year for which budget authority is being calculated.

(3) For any school fiscal year for which the budget authority for the general fund budget of expenditures for a school district is based on a student growth adjustment, the budget authority for the general fund budget of expenditures for such school district shall be adjusted in future years to reflect any student growth adjustment corrections related to such student growth adjustment.

Sec. 8. Section 79-1027, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1027 No district shall adopt a budget, which includes total requirements of depreciation funds, necessary employee benefit fund cash reserves, and necessary general fund cash reserves, exceeding the applicable allowable reserve percentages of total general fund budget of expenditures as specified in the schedule set forth in this section.

Average daily membership of district	Allowable reserve percentage
0 - 471	45
471.01 - 3,044	35
3,044.01 - 10,000	25
10,000.01 and over	20

On or before ~~June 15~~ May 1, 2023 ~~2020~~, and on or before March 1 each year thereafter, the department shall determine and certify each district's applicable allowable reserve percentage for the ensuing school fiscal year.

Each district with combined necessary general fund cash reserves, total requirements of depreciation funds, and necessary employee benefit fund cash reserves less than the applicable allowable reserve percentage specified in this section may, notwithstanding the district's applicable allowable growth rate, increase its necessary general fund cash reserves such that the total necessary general fund cash reserves, total requirements of depreciation funds, and necessary employee benefit fund cash reserves do not exceed such applicable allowable reserve percentage.

Sec. 9. Section 79-1031.01, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1031.01 The Appropriations Committee of the Legislature shall annually include the amount necessary to fund the state aid that will be certified to school districts on or before ~~June 15~~ May 1, 2023 ~~2020~~, and on or before March 1 of each year thereafter for each ensuing school fiscal year in its recommendations to the Legislature to carry out the requirements of the Tax Equity and Educational Opportunities Support Act.

Sec. 10. (1) For school fiscal year 2023-24 and each school fiscal year thereafter, each school district shall submit a report to the department that includes the following information:

(a) The amount by which the school district reduced its property tax request for such school fiscal year, if any such reduction occurred; and

(b) Other information as required by the department.

(2) The department shall compile the information received from school districts under subsection (1) of this section and shall submit a comprehensive report of all such information annually to the Governor, the chairperson of the Education Committee of the Legislature, and the Clerk of the Legislature. The report submitted to the committee and the Clerk of the Legislature shall be submitted electronically.

Sec. 11. Section 79-1142, Revised Statutes Cumulative Supplement, 2022, is amended to read:

79-1142 (1) Level I services refers to services provided to children with disabilities who require an aggregate of not more than three hours per week of special education services and support services and includes all administrative, diagnostic, consultative, and vocational-adjustment counselor services.

(2) The total allowable reimbursable cost for support services shall not exceed a percentage, established by the State Board of Education, of the school district's or approved cooperative's total allowable reimbursable cost for all special education programs and support services. The percentage established by the board for support services shall not exceed the difference of ten percent minus the percentage of the appropriations for special education approved by the Legislature set aside for reimbursements for support services pursuant to subsection (5) of this section.

(3) For special education and support services provided in each school fiscal year, the department shall reimburse each school district in the following school fiscal year eighty percent of a pro-rata amount determined by the department. The reimbursement percentage shall be the ratio of the

~~difference of the appropriations for special education approved by the legislature minus the amounts set aside pursuant to subsection (5) of this section divided by the total allowable excess costs for all special education programs and support services.—(4) Cooperatives of school districts or educational service units shall also be eligible for reimbursement for cooperative programs pursuant to this section if such cooperatives or educational service units have complied with the reporting and approval requirements of section 79-1155 for cooperative programs which were offered the preceding year.~~

~~(4)(a) The payments shall be made by the department to the school district of residence, cooperative of school districts, or educational service unit each year in a minimum of seven payments between the fifth and twentieth day of each month beginning in December. Additional payments may be made based upon additional valid claims submitted. The State Treasurer shall, between the fifth and twentieth day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund and the Education Future Fund for payment purposes. The director shall, upon receiving such certification, draw warrants against such funds as appropriated.~~

~~(b) If the General Fund appropriations for special education approved by the legislature, minus the amounts set aside pursuant to subsection (5) of this section, are insufficient to reimburse eighty percent of the total allowable excess costs for all special education programs and support services for any school fiscal year:~~

~~(i) Such allowable excess costs shall be reimbursed from the General Fund appropriations for special education approved by the legislature, minus the amounts set aside pursuant to subsection (5) of this section, on a pro rata basis at the maximum rate of reimbursement such appropriations will allow as determined by the department; and~~

~~(ii) The remainder of the eighty percent reimbursement of such allowable excess costs shall be paid from the Education Future Fund.~~

~~(5) Residential settings described in subdivision (10)(c) of section 79-215 shall be reimbursed for the educational services, including special education services and support services, in an amount determined pursuant to the average per pupil cost of the service agency. Reimbursements pursuant to this section shall be made from funds set aside for such purpose within sixty days after receipt of a reimbursement request submitted in the manner required by the department and including any documentation required by the department for educational services that have been provided, except that if there are not any funds available for the remainder of the state fiscal year for such reimbursements, the reimbursement shall occur within thirty days after the beginning of the immediately following state fiscal year. The department may audit any required documentation and subtract any payments made in error from future reimbursements. The department shall set aside separate amounts from the appropriations for special education approved by the legislature for reimbursements pursuant to this subsection for students receiving special education services and for students receiving support services for each state fiscal year. The amounts set aside for each purpose shall be based on estimates of the reimbursements to be requested during the state fiscal year and shall not be less than the total amount of reimbursements requested in the prior state fiscal year plus any unpaid requests from the prior state fiscal year.~~

~~(6) On or before November 15 of each year, the department shall submit to the Governor, the Appropriations Committee of the legislature, and the Education Committee of the legislature:~~

~~(a) The total allowable excess costs for all special education programs and support services for all school districts, cooperatives of school districts, and educational service units; and~~

~~(b) The total reimbursements requested pursuant to subsection (5) of this section for the most recently completed school fiscal year.~~

Sec. 12. Original sections 79-1001, 79-1009, 79-1017.01, 79-1022, 79-1022.02, 79-1023, 79-1027, 79-1031.01, and 79-1142, Revised Statutes Cumulative Supplement, 2022, are repealed.

Sec. 13. Since an emergency exists, this act takes effect when passed and approved according to law.

77-7101. Act, how cited.

Sections 77-7101 to 77-7113 shall be known and may be cited as the Opportunity Scholarships Act.

Source: Laws 2023, LB753, § 1.

Operative Date: January 1, 2024

77-7102. Legislative findings.

The Legislature finds that:

- (1) Enabling the greatest number of parents and legal guardians to choose among quality educational opportunities for children will improve the quality of education available to all children;
- (2) Privately operated elementary and secondary schools in Nebraska satisfy the state's requirements for legal operation and provide quality educational opportunities for children;
- (3) Parents and legal guardians of limited means are less able to choose among quality educational opportunities for their children;
- (4) Making it possible for more parents and legal guardians to be able to choose privately operated schools benefits Nebraska parents and taxpayers; and
- (5) It is in the best interests of the State of Nebraska and its citizens to encourage individuals and businesses to support organizations that financially assist parents and legal guardians who want to enroll their children in privately operated elementary and secondary schools, and such encouragement can be accomplished through the use of tax credits.

Source: Laws 2023, LB753, § 2.

Operative Date: January 1, 2024

77-7103. Terms, defined.

For purposes of the Opportunity Scholarships Act:

- (1) Department means the Department of Revenue;
- (2) Education scholarship means a financial grant-in-aid to be used to pay all or part of the tuition and fees for attending a qualified school and includes any tuition grants;
- (3) Eligible student means a resident of Nebraska who:

(a) Is receiving an education scholarship for the first time and is (i) entering kindergarten or ninth grade in a qualified school or (ii) transferring from a public school at which the student was enrolled for at least one semester immediately preceding the first semester for which the student receives an education scholarship to a qualified school and is entering any of grades kindergarten through twelve;

(b) Has previously received an education scholarship and is continuing education at a qualified school until such student graduates from high school or reaches twenty-one years of age, whichever comes first; or

(c) Is the sibling of a student who is receiving an education scholarship and resides in the same household as such student;

(4) Qualified school means any nongovernmental, privately operated elementary or secondary school located in this state that (a) is operated not for profit, (b) complies with the antidiscrimination provisions of 42 U.S.C. 1981 as such section existed on January 1, 2023, (c) complies with all health and life safety laws or codes that apply to privately operated schools, and (d) fulfills the applicable accreditation or approval requirements established by the State Board of Education pursuant to section 79-318;

(5) Scholarship-granting organization means a charitable organization in this state that is (a) exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and (b) certified pursuant to section 77-7104 to provide tax-credit-supported education scholarships to eligible students to assist them in attending qualified schools; and

(6) Tuition means any amount charged by a qualified school for enrollment in its instructional program. Tuition shall not exceed the full cost of educating an eligible student at such qualified school.

Source: Laws 2023, LB753, § 3.

Operative Date: January 1, 2024

77-7104. Scholarship-granting organization; certification; application; procedure.

(1) An organization may apply to the department to become certified as a scholarship-granting organization under the Opportunity Scholarships Act. An organization shall obtain such certification prior to providing any education scholarships to eligible students under the act. The applicant shall provide the department with sufficient information to show:

(a) That the applicant is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended;

- (b) That the applicant will offer one or more education scholarship programs for eligible students;
- (c) That the applicant will be able to comply with the requirements of section 77-7110;
- (d) That the applicant will provide education scholarships for eligible students without limiting education scholarship availability to only one qualified school;
- (e) That the applicant will:
 - (i) Give first priority to:
 - (A) Eligible students who received an education scholarship from a scholarship-granting organization during the previous school year; and
 - (B) The sibling of a student who is receiving an education scholarship, so long as the sibling resides in the same household as such student;
 - (ii) Give second priority to:
 - (A) Eligible students whose household income levels do not exceed one hundred percent of the federal poverty level;
 - (B) Eligible students whose application for the enrollment option program established in section 79-234 has been denied;
 - (C) Eligible students who have an individualized education plan;
 - (D) Eligible students who are experiencing bullying, harassment, hazing, assault, battery, kidnapping, robbery, sexual offenses, threat or intimidation, or fighting at school;
 - (E) Eligible students who are in foster care; and
 - (F) Eligible students who are in a family with a parent or guardian actively serving in a branch of the armed forces of the United States or in the National Guard, or whose parent or guardian was killed serving in the line of duty;
 - (iii) Give third priority to eligible students whose household income levels exceed one hundred percent of the federal poverty level but do not exceed one hundred eighty-five percent of the federal poverty level;

(iv) Give fourth priority to eligible students whose household income levels exceed one hundred eighty-five percent of the federal poverty level but do not exceed two hundred thirteen percent of the federal poverty level; and

(v) Give fifth priority to eligible students whose household income levels exceed two hundred thirteen percent of the federal poverty level but do not exceed three hundred percent of the income indicated in the income eligibility guidelines for reduced price meals under the National School Lunch Program in 7 C.F.R. part 210;

(f) That the applicant will limit the maximum scholarship amount awarded to any student to the cost of tuition and fees at the qualified school such student attends; and

(g) That the applicant will limit scholarship amounts awarded to students in a manner that assures that the average of the scholarship amounts awarded per student does not exceed seventy-five percent of the statewide average general fund operating expenditures per formula student for the most recently available complete data year as such terms are defined in section 79-1003.

(2) If the applicant meets the requirements of this section, the department shall certify it as a scholarship-granting organization for tax-credit purposes under the Opportunity Scholarships Act. Such certification is subject to revocation by the department if the scholarship-granting organization subsequently fails to fulfill the requirements of this section or section 77-7110.

Source: Laws 2023, LB753, § 4.

Operative Date: January 1, 2024

77-7105. Income tax credits; individual taxpayer; joint return; amounts.

(1) An individual taxpayer who makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one hundred thousand dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code.

(2) Taxpayers who are married but file separate returns for a tax year in which they could have filed a joint return may each claim only one-half of the tax credit that would otherwise have been allowed for a joint return.

(3) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(4) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(5) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 5.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7106. Income tax credits; partnership, limited liability company, or subchapter S corporation; amounts.

(1) Any partnership, limited liability company, or corporation having an election in effect under subchapter S of the Internal Revenue Code of 1986, as amended, that is carrying on any trade or business for which deductions would be allowed under section 162 of the Internal Revenue Code of 1986, as amended, or is carrying on any rental activity and that makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one hundred thousand dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code. The credit shall be attributed to each partner, member, or shareholder in the same proportion used to report the partnership's, limited liability company's, or subchapter S corporation's income or loss for income tax purposes.

(2) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the tax credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(3) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(4) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 6.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7107. Income tax credits; estate or trust; amounts.

(1) An estate or trust which makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one million dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code. Any credit not used by the estate or trust may be attributed to each beneficiary of the estate or trust in the same proportion used to report the beneficiary's income from the estate or trust for income tax purposes.

(2) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the tax credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(3) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(4) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 7.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7108. Income tax credits; corporate taxpayer; amounts.

(1) A corporate taxpayer as defined in section 77-2734.04 which makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) fifty percent of the income tax liability of such taxpayer for the tax year; or (c) one hundred thousand dollars. A taxpayer may only claim a credit pursuant to this section for the portion of the contribution that was not claimed as a charitable contribution under the Internal Revenue Code.

(2) The tax credit allowed under this section shall be a nonrefundable credit. Any amount of the tax credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed. The tax credit cannot be carried back.

(3) The taxpayer may not designate all or any part of the contribution to a scholarship-granting organization for the benefit of any eligible student specifically identified by the taxpayer.

(4) The tax credit allowed under this section is subject to section 77-7109.

Source: Laws 2023, LB753, § 8.

Operative Date: January 1, 2024

Cross References

- **Nebraska Revenue Act of 1967**, see section 77-2701.

77-7109. Tax credit; contributions; procedure; annual limit.

(1) Prior to making a contribution to a scholarship-granting organization, any taxpayer desiring to claim a tax credit under the Opportunity Scholarships Act shall notify the scholarship-granting organization of the taxpayer's intent to make a contribution and the amount to be claimed as a tax credit. Upon receiving each such notification, the scholarship-granting

organization shall notify the department of the intended tax credit amount. If the department determines that the intended tax credit amount in the notification would exceed the limit specified in subsection (3) of this section, the department shall notify the scholarship-granting organization of its determination within thirty days after receipt of the notification. The scholarship-granting organization shall then promptly notify the taxpayer of the department's determination that the intended tax credit amount in the notification is not available. If an amount less than the amount indicated in the notification is available for a tax credit, the department shall notify the scholarship-granting organization of the available amount and the scholarship-granting organization shall notify the taxpayer of the available amount within three business days.

(2) In order to be allowed a tax credit as provided by the act, the taxpayer shall make its contribution between thirty-one and sixty days after notifying the scholarship-granting organization of the taxpayer's intent to make a contribution. If the scholarship-granting organization does not receive the contribution within the required time period, it shall notify the department of such fact and the department shall no longer include such amount when calculating whether the limit prescribed in subsection (3) of this section has been exceeded. If the scholarship-granting organization receives the contribution within the required time period, it shall provide the taxpayer with a receipt for the contribution. The receipt shall show the name and address of the scholarship-granting organization, the date the scholarship-granting organization was certified by the department in accordance with section 77-7104, the name, address, and, if available, tax identification number of the taxpayer making the contribution, the amount of the contribution, and the date the contribution was received.

(3) The department shall consider notifications regarding intended tax credit amounts in the order in which they are received to ascertain whether the intended tax credit amounts are within the annual limit provided in this subsection. The annual limit on the total amount of tax credits for calendar years 2024, 2025, and 2026 shall be twenty-five million dollars. The annual limit on the total amount of tax credits for calendar year 2027 and each calendar year thereafter shall be calculated by taking the annual limit from the prior calendar year and then multiplying such amount by (a) one hundred twenty-five percent if the intended tax credit amounts in the prior calendar year exceeded ninety percent of the annual limit applicable to that calendar year or (b) one hundred percent if the intended tax credit amounts in the prior calendar year did not exceed ninety percent of the annual limit applicable to that calendar year. The annual limit may be increased as provided in this subsection until it reaches one hundred million dollars. Thereafter, no further increases shall be allowed.

(4) The State Department of Education and the Department of Revenue shall publish on their respective websites information identifying the annual limit when it is increased pursuant to subsection (3) of this section.

(5) Once credits have reached the designated annual limit for any calendar year, no additional credits shall be allowed for such calendar year. Credits shall be prorated among the notifications received on the day the annual limit is exceeded.

Source: Laws 2023, LB753, § 9.

Operative Date: January 1, 2024

77-7110. Scholarship-granting organization; certification; requirements.

- (1) For purposes of this section:
 - (a) Net revenue means the total amount of revenue received by a scholarship-granting organization during a state fiscal year minus the amount of such revenue that is used or reserved for the administrative costs of such organization for the same state fiscal year;
 - (b) Revenue means all grants, donations, and contributions received by a scholarship-granting organization for the purpose of providing education scholarships; and
 - (c) State fiscal year means the period of time commencing on July 1 and ending on June 30 of the following year.
- (2) In order for a scholarship-granting organization to remain certified under the Opportunity Scholarships Act, the scholarship-granting organization shall allocate its revenue as follows:
 - (a) If the annual limit on tax credits under section 77-7109 is less than thirty-five million dollars, the scholarship-granting organization shall allocate at least ninety percent of its revenue for education scholarships and no more than ten percent of its revenue shall be used or reserved for administrative costs; or
 - (b) If the annual limit on tax credits under section 77-7109 is thirty-five million dollars or more, the scholarship-granting organization shall allocate at least ninety-five percent of its revenue for education scholarships, and no more than five percent of its revenue shall be used or reserved for administrative costs.
- (3) For purposes of subsection (2) of this section, revenue is allocated when it is expended or otherwise irrevocably encumbered for expenditure. The percentage of revenue allocated for education scholarships shall be measured as a monthly average over the most recent twenty-four-month period or, for a scholarship-granting organization that has been certified for less than twenty-four months, over the period of time that the scholarship-granting organization has been certified.
- (4) Beginning January 1, 2028:

(a) A scholarship-granting organization shall carry forward no more than twenty-five percent of its net revenue from one state fiscal year to the following state fiscal year. Any amount carried forward shall be expended for annual or partial-year education scholarships in the following state fiscal year; and

(b) Any amount of net revenue remaining on June 30 of any state fiscal year that is in excess of the amount that may be carried forward under subdivision (a) of this subsection shall be used to provide education scholarships to eligible students or transferred to one or more other scholarship-granting organizations to provide education scholarships to eligible students by no later than the following September 30. Any amount of such net revenue that is not used or transferred by the following September 30 shall be remitted to the State Treasurer for credit to the General Fund. Any scholarship-granting organization receiving a transfer pursuant to this subdivision shall place the transferred funds into its scholarship account and shall separately disclose the transfer in its annual financial audit.

Source: Laws 2023, LB753, § 10.

Operative Date: January 1, 2024

77-7111. Scholarship-granting organization; audited financial information report; summary descriptions; submission; department; report.

(1) Each scholarship-granting organization shall annually submit to the department no later than December 1 of each year an audited financial information report for its most recent fiscal year certified by an independent public accountant.

(2) Each scholarship-granting organization shall include with the report submitted under subsection (1) of this section a summary description of (a) its policies and procedures for awarding education scholarships, (b) the number of eligible students receiving education scholarships in the most recent fiscal year, (c) the total amount of contributions received for education scholarships in the most recent fiscal year, and (d) the total amount of education scholarships awarded in the most recent fiscal year.

(3) The department shall electronically forward such reports and summary descriptions to the Governor and the Legislature no later than December 31 of each year.

(4) By June 30, 2027, and by June 30 of each odd-numbered year thereafter, the department shall electronically submit a report to the chairperson of the Appropriations Committee of the Legislature, the chairperson of the Education Committee of the Legislature, and the chairperson of the Revenue Committee of the Legislature. The report shall include, but not be limited to, the following:

(a) A review of the progress of the Opportunity Scholarships Act;

- (b) The number of students currently wait-listed or denied from receiving an education scholarship and the reason for the wait-listing or denial;
- (c) The dollar amount of education scholarships given by scholarship-granting organizations; and
- (d) The demographic information of students receiving education scholarships, including, but not limited to:
- (i) Income level;
 - (ii) Grade level; and
 - (iii) Geographic location.

Source: Laws 2023, LB753, § 11.
Operative Date: January 1, 2024
77-7112. Act; how construed.

The Opportunity Scholarships Act shall not be construed as granting any expanded or additional authority to the State of Nebraska to control or influence the governance or policies of any qualified school due to the fact that the qualified school admits and enrolls students who receive education scholarships or as requiring any such qualified school to admit or, once admitted, to continue the enrollment of any student receiving an education scholarship.

Source: Laws 2023, LB753, § 12.
Operative Date: January 1, 2024
77-7113. Rules and regulations.

The department may adopt and promulgate rules and regulations to carry out the Opportunity Scholarships Act.

Source: Laws 2023, LB753, § 13.
Operative Date: January 1, 2024

From: Rodney Olson [rodney.olson@bayardtigers.org]

To: Bobbie Stuart [bobbie.stuart@bayardtigers.org]

Cc: Kelley Rice [kelley.rice@bayardtigers.org], Candace Ehler [candace.ehler@bayardtigers.org], Zachary Nesbitt [zachary.nesbitt@bayardtigers.org]

Subject: Supt. Report

Sent: Sat 2/10/2024 1:04 PM GMT-06:00

Importance: Normal

The most significant thing I need to bring to your attention are budget concerns. Attached is a draft copy of anticipated state aid for the 2024-24 school year. This was sent out to superintendents/business managers on 2/1/2024 concerning next year's state aid calculations. As you can see there are definitely winners and losers concerning state aid. It appears that the Governor's office and the Legislature may have over-estimated revenue receipts based on anticipated property taxes and how robust NE manufacturing, service and other sectors of the NE economy would perform. Last year there were four major occurrences that took place that had a major impact on taxes and school funding with reverberating effects on our economy, taxing structure, redistribution of wealth and school finance. These are: 1) The introduction of Foundation Aid; 2) the increase of Special Ed. reimbursement to schools; 3) the Opportunity Scholarship Act LB 753 which passed last year under the Christmas tree bill; 4) Changes in how Option Enrollment funds are calculated.

In addressing the four factors above I have provided some documents for you to review they include the state aid calculation draft (Please note that this is a draft and not a final state aid calculation. Under normal circumstances and in a normal year I would say the odds of any significant change would be very unlikely. However there are some large eastern schools that are taking hits comparable to resource poor districts outside of the metro area. Given that scenario it is much harder to predict what will happen over the course of the next couple of weeks. Final hard numbers will be released March 1.).

Item #1 Foundation Aid documents: Open Sky Policy Institute's projected analysis of LB 583's (LB 583 is the bill comprising Foundation Aid which set aside \$1,500 per student of tax relief aid. As you will see in the Open Sky example which is very congruent with what has happened between us and our neighbor of Bridgeport.) impact on state aid, a copy of LB 583.

Item # 2 Special Ed. funding: A copy of 79-1142 (Special Ed. reimbursement process to schools.) which has a significant impact on all schools in the state due to the change of about 45% reimbursement to 80% reimbursement. (In our case the changes to Special Ed. funding will generate approximately a \$200,000 windfall for our district which we were planning on using to fund increased costs assuming state aid and taxing remained neutral or unchanged from the previous year.)

Item # 3 Opportunity Scholarship Act LB 753 which is on the ballot to possibly be repealed: Enclosed is a copy by the NE Dept. of Revenue outlining LB 753 including Frequently asked questions, and a copy of LB 753 and related historical documents from the NE Legislature web site.

Item # 4 Option enrollment: Revised statutes 79-1008.02 the option enrollment calculation process, which has no impact on us to date since we have more students optioning out than in.

In light of our projected numbers, which is a loss of state aid in the amount of \$426,000, we will have to make substantial cuts but will also have a few additional revenue options. These include 1) the Special Ed. windfall mentioned earlier; 2) possible staff changes; 3) the increased probability that school districts will be allowed to vote for the 7% tax increase as opposed to the 3% which we opted for last year. (From a strictly operational perspective it is always better to opt for increased revenue but at what cost as it relates to trust and public relations? Even though we are in a difficult spot I believe that last year's decision was the correct decision at the time. Therefore, should we be given the opportunity to exercise that option this fall it will probably be more accepted by our patrons.).

As mentioned earlier our Unicameral may make significant changes to funding given the current model proved to be flawed, most likely due to an overly optimistic view of Nebraska's economy by both the Governor's office and that of the Legislature. Scenarios put out by NDE Finance back in July more accurately projected what would happen. A brief note concerning state aid is that NE always fully funds state aid but the problem is how fully funded is defined. Fully funded is a fluid number that is balanced against revenue receipts annually. It is not based strictly on need. We are also setting up times to meet with various neighbors and entities both public and private over the next few weeks to see what we can share. I believe that it is imperative for the finance/budget committee to meet later next week or the following we. There are a number of things that our administration and business manager are exploring should the state aid draft not be changed in a favorable way for Bayard.