

## Regular Meeting

**Mission:** "Engaging All Learners to Achieve Success"

The Regular Meeting started at 5:30 P Mon Monday, December 16, 2024. The meeting was held at  
Columbus High School  
3434 Discoverer Drive  
Columbus, NE 68601

Candace Becher: Absent

Michael Jeffryes: Present

Doug Molczyk: Present

Theresa Seipel: Present

Douglas Willoughby: Present

Marv Zoucha: Present

- I. CALL TO ORDER
- II. ROLL CALL OF THE BOARD
- III. EXCUSE BOARD MEMBERS
- IV. PLEDGE OF ALLEGIANCE
- V. NOTICE OF OPEN MEETINGS ACT

V.A. President ensures all can hear proceedings

VI. MISSION STATEMENT

Doug Willoughby, Board President, read the Mission Statement.

VII. PUBLIC COMMENT

VIII. GUEST PRESENTATIONS

IX. RECOGNITIONS BY BOARD

IX.A. CPS Unified Bowling State Champions

The board welcomed the CHS Unified Bowling Team and their families along with Coach Jackie Eickhoff. Dr. Kay and Mr. Willoughby congratulated each bowler and gave them their certificate.

X. BUILDING OR DISTRICT PRESENTATION

XI. CONSENT AGENDA

XI.A. Items to be removed from the Consent Agenda

XI.B. Meeting Minutes

XI.C. Finance Reports

Jason Schapmann, Director of Human Resources and Fiscal Support, presented the M5 Financial Report. He noted a few payments listed.

XI.D. Staffing Reports

Mr. Schapmann shared that Trudi Noonan was hired for the Rule 17 Program. He said she is excited about the opportunity, she did a lot of research. He also said Ms. Noonan is very qualified. She thrives on building student relationships. She will be a .7 fte, hours will be 11:30-5:00. Mr. Schapmann said a para for the program is still an open position. Bob Hausmann, North Park Principal, is retiring. Mr. Schapmann added that there have been 2 resignations, one at semester and one for the end of the year.

XI.E. Professional Travel

XII. FOUNDATION REPORT

XII.A. Approval of Potential CPS Foundation Board of Directors

Dr. Kay requested the board to vote to approve the CPS Foundation board of directors. The Foundation Board will meet in January to appoint new board members.

XIII. DIRECTOR & SUPERINTENDENTS REPORTS OR UPDATES

XIII.A. Director of Teaching and Learning

XIII.B. Director of Special Education

Jason Harris, Director of Special Education said the 23-24 grants have all been submitted and approved. Receipts will show in the January financial reports. The total is approximately 1.1 million.

XIII.C. Assistant Director for Student Services

XIII.D. Director of Human Resources

Mr. Schapmann said there will be 9 mid-year hires. January 2nd will be a full day of onboarding. Most of these hires are for unfilled positions.

XIII.E. Director of Operations

XIII.F. Superintendent

Dr. Kay talked about the final report for the non-traditional school setting to open in 2026. He also shared bond documents with a new graph that is a better visual for the CPS bond debt.

#### XIV. MONTHLY REVIEW OF POLICIES

Dr. Kay said the red line changes are shown on the table of contents. All policies will funnel through the policy committee. We will review policies that have not been updated in the last 3–4 years.

#### XV. DISCUSSION ITEMS

#### XVI. ACTION ITEMS FOR THIS MEETING

XVI.A. School Calendars 2025-2026 & 2026-2027

Dr. Kay said there has been a lot of conversation and a lot of feedback on calendars. He shared an academic days per year analysis for comparison. The 25-26 calendar is set, the 26-27 calendar is a draft and will be voted on next December.

XVI.B. Mid-Term Graduation List 2024-2025

XVI.C. CHS Course Description Catalog for 2025-2026

XVI.D. TERIP for 2024-2025

XVI.E. CHS/CCC/NDOL Apprenticeship Program

Dr. Kay said he is very excited about this program, and shared his appreciation of Dave's work on it. CCC contribution to this is a great thing.

XVI.F. Computer Science 1 and 2

XVI.G. Surplus Requests

This surplus request is from CMS for all the high school books that were left behind.

XVI.H. Discuss and Take Action on FY24 Independent Audit

Discussion on the use of depreciation funds to pay building fund invoices in 2023 was noted and Dr. Kay outlined the plan to have the building fund pay back the depreciation fund over the next four fiscal years. This will result in shifting levy from the general fund to the building fund for the amount needed each year.

XVI.I. Approval of the Glass Bid for Kramer Education Center

Dr. Kay and Mr. Schapmann discussed the placement of windows at the entrance of the new administration offices as visibility is needed. The board requested more information about the process of requesting bids. Questions were asked about seeing all the bids and how a bid is selected. Dr. Kay said all the criteria are listed in board policy.

XVII. BOARD REQUESTS FOR INFORMATION

Discussion on the doors being locked at Kramer during board meetings.

XVIII. BOARD SHARING

The board wished everyone a Merry Christmas and Happy New Year. They also said to enjoy time with family during the break.

The 5th-6th grade program was amazing.

Marv Zoucha, a newcomer to the board, said he was very glad to be on the board to support the board, staff, teachers, and students. He said attending the state conference was very beneficial. Mr. Zoucha said he had the opportunity to attend the Staff Christmas Luncheon. He was impressed with all the work put in for the event.

XIX. EXECUTIVE SESSION

The board did not go into Executive Session

XX. ADJOURN

The meeting was adjourned at 7:02.

I, the undersigned, being the duly qualified Secretary for the School District No. 1 of Columbus, Nebraska, certify that the preceding is a true and correct copy of the minutes of the Regular School Board meeting of Monday, December 16, 2024.

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President

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Secretary

Regular Meeting  
Monday, November 18, 2024 5:30 PM Central

Kramer Education Center  
2410 16th Street, Suite A  
Columbus, NE 68601

Candace Becher: Present  
Michael Jeffryes: Present  
Doug Molczyk: Absent  
Theresa Seipel: Present  
Douglas Willoughby: Present  
Marv Zoucha: Present  
Present: 5, Absent: 1.

## I. CALL TO ORDER

## II. ROLL CALL OF THE BOARD

## III. EXCUSE BOARD MEMBERS

Motion to excuse Doug Molczyk. Passed with a motion by Michael Jeffryes and a second by Candace Becher.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea,  
Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

## IV. PLEDGE OF ALLEGIANCE

## V. NOTICE OF OPEN MEETINGS ACT

V.A. President ensures all can hear proceedings

## VI. MISSION STATEMENT

Doug Willoughby read the Mission Statement.

## VII. PUBLIC COMMENT

## VIII. GUEST PRESENTATIONS

## IX. RECOGNITIONS BY BOARD

### IX.A. All State Musicians Recognition

The All State Musicians along with their families were welcomed. The students and directors were given their certificates and congratulated by the board and Dr. Chip Kay, Superintendent.

## X. BUILDING OR DISTRICT PRESENTATION

### X.A. Lost Creek Presentation

JP Holys, Principal of Lost Creek Elementary shared enrollment numbers with percentages of EL, free/reduced and special education students. Mr. Holys said there are 28 teachers and 22 classified staff at Lost Creek. Data was shared from AQUESTT, NSCAS ELA and the UpBeat

Survey. Mr. Holys said Lost Creek will be participating in Grandparents Day for kindergarten and 1st grade. There is a lot of staff, student and family engagement events throughout the year such as, open houses, conferences, the book fair, Cookies with Santa, the End of the Year Blowout, morning assemblies, the talent show, field day, music concerts, Read Across America, and Poppys Pumpkin Patch.

#### XI. CONSENT AGENDA

Motion to approve the consent agenda Passed with a motion by Candace Becher and a second by Theresa Seipel.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea

Yea: 5, Nay: 0, Absent: 1

Motion to approve consent agenda Passed with a motion by Candace Becher and a second by Theresa Seipel.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea

Yea: 5, Nay: 0, Absent: 1

##### XI.A. Items to be removed from the Consent Agenda

##### XI.B. Meeting Minutes

##### XI.C. Finance Reports

Jason Schapmann, Director of Human Resources, shared M5 Financial Report. He discussed payments listed on the report.

##### XI.D. Staffing Reports

##### XI.E. Professional Travel

#### XII. FOUNDATION REPORT

The superintendent recommends that the board approve the Foundation Report, as submitted. Passed with a motion by Michael Jeffryes and a second by Candace Becher.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea

Yea: 5, Nay: 0, Absent: 1

#### XIII. DIRECTOR & SUPERINTENDENTS REPORTS OR UPDATES

##### XIII.A. Superintendent

#### XIV. DISCUSSION ITEMS

#### XV. ACTION ITEMS FOR THIS MEETING

##### XV.A. Replacement Plasma Cutter for CHS

The superintendent recommends that the board approve the purchase of a new Replacement Plasma Cutter for CHS. Passed with a motion by Marv Zoucha and a second by Theresa Seipel.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea,

Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.B. Resolution for the Surplus and Sale of Real Property

The superintendent recommends that the board approve the Resolution for the Surplus and Sale of Real Property. Passed with a motion by Candace Becher and a second by Marv Zoucha.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.C. Discoverers of Distinction Nominee Approval

The superintendent recommends that the board approve the Discoverers of Distinction Nominees, as submitted. Passed with a motion by Douglas Willoughby and a second by Theresa Seipel.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.D. Nebraska Science Standards

The superintendent recommends that the board approve the Nebraska Science Standards as submitted. Passed with a motion by Michael Jeffryes and a second by Candace Becher.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.E. Approval of the Rule 17 Program for Columbus Public Schools

The superintendent recommends that the board approve the Rule 17 Program for Columbus Public Schools. Passed with a motion by Theresa Seipel and a second by Douglas Willoughby.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.F. Surplus

The superintendent recommends that the board approve the surplus items listed. Passed with a motion by Candace Becher and a second by Marv Zoucha.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.G. Fundraisers

The superintendent recommends that the board approve the Fundraising Application, as submitted. Passed with a motion by Douglas Willoughby and a second by Michael Jeffryes.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

#### XV.H. Kramer Bids

The superintendent recommends that the board approve the Kramer Bids, as submitted. Passed with a motion by Candace Becher and a second by Theresa Seipel.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea,  
Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1

Leonard Kwapnioski , Director of Operations, updated on the bids with a correction from last meeting.

#### XVI. BOARD REQUESTS FOR INFORMATION

#### XVII. BOARD SHARING

The board welcomed Marv Zoucha, and said they really appreciated his knowledge and look forward to what he will be bringing to the group. All are excited about the State Board Conference this weekend.

#### XVIII. EXECUTIVE SESSION

Motion to go into Executive Session Passed with a motion by Douglas Willoughby and a second by Michael Jeffryes.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea,  
Douglas Willoughby: Yea, Marv Zoucha: Yea

Yea: 5, Nay: 0, Absent: 1

The board did go into Executive Session.

#### XIX. ADJOURN

Motion to adjourn Passed with a motion by Michael Jeffryes and a second by Marv Zoucha.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea,  
Douglas Willoughby: Yea, Marv Zoucha: Yea

Yea: 5, Nay: 0, Absent: 1

I, the undersigned, being the duly qualified Secretary for the School District No. 1 of Columbus, Nebraska, certify that the preceding is a true and correct copy of the minutes of the Regular School Board meeting of Monday, November 18, 2024.

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President

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Secretary

Committee As A Whole  
Monday, November 11, 2024 5:30 PM Central

Kramer Education Center  
2410 16th Street, Suite A  
Columbus, NE 68601

Candace Becher: Present  
Michael Jeffryes: Present  
Doug Molczyk: Absent  
Theresa Seipel: Present  
Douglas Willoughby: Present  
Marv Zoucha: Present  
Present: 5, Absent: 1.

### I. CALL TO ORDER

### II. ROLL CALL OF THE BOARD

Motion to excuse Doug Molczyk Passed with a motion by Michael Jeffryes and a second by Candace Becher.

Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea, Douglas Willoughby: Yea, Marv Zoucha: Yea

Yea: 5, Nay: 0, Absent: 1

Marv Zoucha took the Oath of Office for the CPS School Board.

### III. EXCUSE BOARD MEMBERS

### IV. PLEDGE OF ALLEGIANCE

### V. NOTICE OF OPEN MEETINGS ACT

V.A. President ensures all can hear proceedings

### VI. MISSION STATEMENT

### VII. PUBLIC COMMENT

### VIII. GUEST PRESENTATIONS

### IX. RECOGNITIONS BY BOARD

IX.A. 2024 Cross Country State Qualifiers-Erick Alarcon and Melissa Gomez-Vazquez

Cross Country State Qualifiers, Erick Alarcon and Melissa Gomez-Vazquez along with their families, were welcomed. The athletes and coach were given their certificates and congratulated by the board and Dr. Chip Kay, Superintendent.

### X. BUILDING OR DISTRICT PRESENTATION

X.A. World Classrooms CMS Washington DC Trip

Amy Haynes, CMS Principal, shared information regarding the World Classrooms Washington DC. This is a company that works outside of the school district to take students

and teachers on a field trip. Mrs. Haynes said there are several teachers interested in chaperoning a trip and all the time would be outside working hours. The company provides a contract that states this is not part of Columbus Public School District. The presentation shared that the company plans all the transportation, destination lodging, meals and events/tours. Money is all handled through the company.

## XI. CONSENT AGENDA

### XI.A. Items to be removed from the Consent Agenda

### XI.B. Meeting Minutes

### XI.C. Finance Reports

Jason Schapmann, Director of Human Resources and Fiscal Support, talked about the financial reports for the month of October. He said the Bond Fund balance will go down. The first bond payment is due in Dec. There will be some movement in the Nutrition Fund. Revenue detail shows property tax coming into the account. Mr. Schapmann said we will start seeing special education receipts in December. Payments mentioned were to Commonwealth Electric for some work at CHS and CMS.

### XI.D. Staffing Reports

Mr. Schapman shared information from the staff memos. Certified hires consisted of the hiring Ethan McKenna for Ron Haefner. He will retire in December. This was a great hire, Mr. McKenna is the only one with the certifications needed for this position. The classified memo shows more hires than resignations, Mr. Harris, Director of Special Education, said he is hiring special education paras.

### XI.E. Professional Travel

Mr. Schapmann shared the Travel Report which included the Safety Summit where CMS received an award. The highlighted items are listings for personal professional time taken by staff.

## XII. FOUNDATION REPORT

Nicole Anderson, Director of Communications/Foundation, said information shown on the Foundation Report for the month of October. The total for the year to date is \$487,854.11; and for the month is \$66,810.81.

## XIII. DIRECTOR & SUPERINTENDENTS REPORTS OR UPDATES

### XIII.A. Director of Teaching and Learning

Teresa Hausmann, Director of Teaching and Learning, shared Amplify, reading curriculum information. The mClass is being rolled out. This is a tool in the curriculum used for support. This is the first year CPS has been using this curriculum.

Mrs. Hausmann said the Mechatronics and Robotics pathways have been updated.

Teacher support and/or contacts were 310 for October.

### XIII.B. Director of Special Education

Jason Harris, said he spent last week working on the final reimbursement IDA grant, along with the ESSA funding, which includes Title 1 Reading, Title 2A Professional Development (public and non-public), Title 3 Immigration, Title 4A Safety, Security and Well Rounded Schools. Mr. Harris reminded the group that some of the money goes to the parochial schools. At this time, there are 925 special education students, that is 19%. The number keeps getting higher. Birth thru 21 are receiving services.

Mr. Harris said he is recruiting staff. There have been three hires, potentially a 4th interview scheduled for next week.

### XIII.C. Assistant Director for Student Services

Sara Colford, Assistant Director of Student Services talked about the After School Program. She shared that there are 15 high school students working at the program. Mrs. Colford said they are excited to work with the students and they bring great energy. She also shared that this program has been recognized through the 21st Century Grant Program and the School Bell Grant. Mrs. Colford said our program is a model for other districts, and many come to visit to see how the operation is facilitated.

### XIII.D. Director of Human Resources

Jason S. Mr. Schapmann talked about the UpBeat Survey results. He explained that any rating above 70% is good. UpBeat will assist in setting up an action plan, and supply a toolkit for help in the areas that need work. This is the first time that classified staff has done the survey. Mr. Schapmann said he will schedule meetings to go over the results.

He said the lunch meeting with LSI students and staff had positive feedback.

### XIII.E. Director of Operations

Leonard Kwapnioski shared information on the CMS issues audio in the auditorium. He said they worked with Jeff Peabody, CHS Band Director, to get it working temporarily. Mr. Kwapnioski explained the sound system will have to be revamped. He said the main component is that everyone that is working with it doesn't really know enough to be successful, there are too many hands in it. The solution will be to have 2 carts, each cart will need to be plugged into the system and nothing else will be available to change on the cart. Community organizations that rent the facility will be able to just plug in, they will bring their own equipment.

Mr. Kwapnioski said there is a problem with the siding curling at the CASSETTE House, it will need to be replaced. He offered a tour of the old CASSETTE House for anyone interested.

#### XIII.F. Superintendent

Chip Kay, Superintendent, talked about changes that will be made to next year's calendar, such as more student contact days and removal of some random planning time. Dr. Kay said the first 2 days of the school year will have modified schedules for orientation. Day 3 will be a full day for all students across the district. The preschool will have its own calendar. He will ask the board to approve the calendars in December for the next two years. Dr. Kay said our goal is not to just meet the required hours but to meet the academic needs of our students.

Superintendent evaluations will be distributed to board members in December. There will also be a two-question survey sent out to staff.

Winter weather protocol will come out next week. School will be called off by 10pm or not until 6am the next morning.

Dr. Kay talked about the community meeting. He said video clips will be sent out via social media to get the information out to more people.

He also shared some information regarding the growth the community is going to be seeing. We will host a panel which will include people that can answer the questions about the new residential building that is happening, along with representation from Scotus and Lakeview. Dr. Kay said this will impact all the schools in the area. CPS will have to make some decisions about boundaries.

#### XIV. DISCUSSION ITEMS

##### XIV.A. Replacement Plasma Cutter for CHS

Dave Hiebner, CHS Principal, talked about the quotes for the plasma table. He said they have tried everything to fix it. Feedback from people that are using this equipment says it works very well. This is the one they want. This would be much like what community companies are using.

##### XIV.B. Resolution for the Surplus and Sale of Real Property

Dr. Kay shared all the rules, statutes etc. He said we will get the process started, we have no time table. Working on getting the MLS number. If we use a realtor, we will take bids.

##### XIV.C. Discoverers of Distinction Review

Mrs. Anderson said the Discoverers or Distinction Event will be April 10, 2025 at Dusters. She is asking the board to approve the people to be inducted.

##### XIV.D. Nebraska Science Standards

Mrs. Hausmann talked about the Nebraska Science Standards, she said there are minimal changes. She will receive training in February, and then start work on making the changes district wide in Science.

#### XIV.E. Rule 17 Program for Columbus Public Schools

Dr. Kay shared the formal proposal for the Rule 17 Program. He said there would be limited placement opportunities. The timeline will be very aggressive. He would like to have it up and running in three weeks. We will start advertising to hire staff. Dr. Kay said we will be saving money based on what we have been paying for student placements. He feels lucky we have a space.

#### XIV.F. Surplus

#### XIV.G. Fundraisers

The board was happy to see the Waffleman fundraiser.

#### XIV.H. Kramer Bids

Mr. Kwapnioski shared some Kramer bids, he said there was an incorrect dollar amount listed. The correct information will be on the next meeting agenda. Mr. Kwapnioski said the flooring bid came in too high. He talked about using local contractors as much as possible.

### XV. ACTION ITEMS FOR THIS MEETING

### XVI. BOARD REQUESTS FOR INFORMATION

### XVII. BOARD SHARING

Board Sharing will be next week.

### XVIII. EXECUTIVE SESSION

The board did not go into Executive Session.

### XIX. ADJOURN

Motion to adjourn Passed with a motion by Theresa Seipel and a second by Marv Zoucha.  
Doug Molczyk: Absent, Candace Becher: Yea, Michael Jeffryes: Yea, Theresa Seipel: Yea,  
Douglas Willoughby: Yea, Marv Zoucha: Yea  
Yea: 5, Nay: 0, Absent: 1  
The meeting was adjourned at 8:38pm.

I, the undersigned, being the duly qualified Secretary for the School District No. 1 of Columbus, Nebraska, certify that the preceding is a true and correct copy of the minutes of the Regular School Board meeting of Monday, November 11, 2024.

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President

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Secretary

Columbus Public Schools  
 Summary of Cash Balances  
 November 30, 2024

	DESCRIPTION	BEGINNING BALANCE	MONTH TO DATE RECEIPTS	MONTH TO DATE EXPENDITURES	END OF MONTH BALANCE	YTD BALANCE PRIOR YEAR
General Fund	Attachment M4a			\$ 4,097,089.93		
	Attachment M5 (prior Bd Mtg)			\$ 457,897.45		
	Innerfund Loan to reimburse Admin Activity			\$ 236,375.00		
	Transfer to GP ICS Savings		\$ (1,500,000.00)			
	Transfer from GP ICS Savings		\$ 1,506,748.27			
	Receipts GP checking		\$ 450,041.48			
	<b>GENERAL FUND - GREAT PLAINS STATE BANK</b>	\$ 9,116,037.57	\$ 456,789.75	\$ 4,791,362.38	\$ 4,781,464.94	\$ 2,088,564.48
	Transfer to GP Checking			\$ 1,506,748.27		
	Transfer from GP Checking		\$ 1,500,000.00			
	Interest		\$ 66.73			
	<b>GEN FUND - GP ICS SAVINGS</b>	\$ 6,749.27	\$ 1,500,066.73	\$ 1,506,748.27	\$ 67.73	
	<b>General Fund - Cash Balance</b>				\$ 4,781,532.67	
Depr Fund	Love Signs			\$ 18,016.47		
	Receipts		\$ 4,166.53			
	Interest					
	<b>DEPRECIATION - GREAT PLAINS STATE BANK</b>	\$ 1,275,014.90	\$ 4,166.53	\$ 18,016.47	\$ 1,261,164.96	\$ 763,187.85
Temporary Funds -GF	<b>PAYROLL - PINNACLE BANK</b>	\$ 250,963.94	\$ 3,957,988.31	\$ 3,921,412.46	\$ 287,539.79	\$ 251,784.51
	<b>PAYFLEX - PINNACLE BANK</b>	\$ 68,333.22	\$ 16,458.36	\$ 15,518.89	\$ 69,272.69	\$ 57,461.80
Activities	Administration	\$ 426,736.97	\$ 245,236.18	\$ 24,513.41	\$ 647,459.74	\$ 924,868.15
	Middle School	\$ 154,001.19	\$ 10,384.61	\$ 8,937.21	\$ 155,448.59	\$ 156,406.77
	High School	\$ 689,998.41	\$ 58,714.57	\$ 61,350.87	\$ 687,362.11	\$ 663,359.82
	<b>ACTIVITY FUNDS - COLUMBUS BANK</b>	\$ 1,270,736.57	\$ 314,335.36	\$ 94,801.49	\$ 1,490,270.44	\$ 1,744,634.74
Nutrition Fund	Interest Income		\$ 765.55			
	State Reimbursement		\$ 417,205.34			
	Rct to Expenditures		\$ 17,183.39			
	Return Checks					
	Student/ Staff meals/ alacarte sales		\$ 92,118.20			
	<b>NUTRITION FUND - CORNERSTONE BANK</b>	\$ 115,038.31	\$ 527,272.48	\$ 364,585.96	\$ 277,724.83	\$ 346,547.30
Bond Fund	Platte County Treasurer		\$ 20,741.51			
	Butler County Treasurer		\$ 138.16			
	Polk County Treasurer					
	Investment Gain		\$ 17,798.01			
	<b>BOND FUND - FNB</b>	\$ 4,688,006.28	\$ 38,677.68	\$ -	\$ 4,726,683.96	\$ 4,435,961.78
Special Building Fund	<b>Building Fund - FNB - account closed</b>	\$ -			\$ -	
	Receipts		\$ 6,951.53			
	<b>SPECIAL BLDG FUND - BANK OF THE VALLEY</b>	\$ 263,144.70	\$ 6,951.53	\$ -	\$ 270,096.23	\$ 50,411.42

Columbus Public Schools  
 General Fund Revenue Detail  
 November 30, 2024

Account Number	Description	Budget	Month to Date	Year to Date	Balance	Percent
01.1.01100.000.000	Property Taxes	(\$26,625,735.00)	(\$143,144.28)	(\$9,086,703.41)	(\$17,539,031.59)	34.13%
01.1.01115.000.000	Carline Taxes	(\$8,000.00)	\$0.00	(\$1,847.33)	(\$6,152.67)	23.09%
01.1.01120.000.000	Public Power District Sales Ta	(\$850,000.00)	\$0.00	\$0.00	(\$850,000.00)	0.00%
01.1.01125.000.000	Motor vehicle Taxes	(\$2,345,000.00)	(\$211,334.21)	(\$604,058.51)	(\$1,740,941.49)	25.76%
01.1.01323.000.000	Tuition, SpEd School Age	(\$3,250.00)	\$0.00	\$0.00	(\$3,250.00)	0.00%
01.1.01510.000.000	Interest	(\$15,000.00)	(\$10,904.41)	(\$40,420.88)	\$25,420.88	269.47%
01.1.01801.000.000	CASP /Parent Fees	(\$35,000.00)	(\$3,550.00)	(\$22,120.00)	(\$12,880.00)	63.20%
01.1.01911.000.000	Local License Fees	(\$25,000.00)	\$0.00	(\$3,735.00)	(\$21,265.00)	14.94%
01.1.01990.000.000	Miscellaneous Local Receipts	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	0.00%
01.1.02110.000.000	County Fines&License Fees	(\$150,000.00)	(\$18,191.10)	(\$50,188.81)	(\$99,811.19)	33.46%
01.1.03110.000.000	State Aid	(\$16,417,109.00)	\$0.00	(\$3,312,427.00)	(\$13,104,682.00)	20.18%
01.1.03120.000.000	SpEd Receipts from the State	(\$5,508,698.00)	\$0.00	\$0.00	(\$5,508,698.00)	0.00%
01.1.03130.000.000	Homestead Exemption	\$0.00	(\$18.65)	(\$78.91)	\$78.91	#DIV/0!
01.1.03180.000.000	Pro-Rate Motor Vehicle	(\$18,000.00)	(\$9,545.73)	(\$9,549.39)	(\$8,450.61)	53.05%
01.1.03301.000.000	After School Program	\$0.00	\$0.00	(\$3,396.73)	\$3,396.73	#DIV/0!
01.1.03400.000.000	State Apportionment	(\$500,000.00)	\$0.00	\$0.00	(\$500,000.00)	0.00%
01.1.03535.000.000	High Ability Learners Allocati	(\$25,599.00)	(\$21,682.00)	(\$21,682.00)	(\$3,917.00)	84.70%
01.1.03540.000.000	State Early Childhood Grant	(\$150,000.00)	\$0.00	(\$136,942.00)	(\$13,058.00)	91.29%
01.1.03541.000.000	Early Childhood Endowment Gra	(\$164,500.00)	\$0.00	(\$17,711.00)	(\$146,789.00)	10.77%
01.1.03599.000.000	Education Quest College Acces	\$0.00	\$0.00	(\$17,275.17)	\$17,275.17	#DIV/0!
01.1.04505.000.000	ESSA Title I Receipts	(\$781,419.00)	\$0.00	\$0.00	(\$781,419.00)	0.00%
01.1.04509.000.000	ESSA Title II Receipts	(\$140,788.00)	\$0.00	\$0.00	(\$140,788.00)	0.00%
01.1.04510.000.000	ESSA Title IV SSAE Grant	(\$38,872.00)	\$0.00	\$0.00	(\$38,872.00)	0.00%
01.1.04516.000.000	IDEA Preschool Enrollment/Povr	(\$25,237.00)	\$0.00	\$0.00	(\$25,237.00)	0.00%
01.1.04518.000.000	IDEA Enrollment/Poverty Grant	(\$1,013,657.00)	\$0.00	\$0.00	(\$1,013,657.00)	0.00%
01.1.04521.000.000	IDEA Proportionate Share	(\$124,753.00)	\$0.00	\$0.00	(\$124,753.00)	0.00%
01.1.04525.000.000	Carl Perkins Grants	(\$53,095.00)	\$0.00	(\$32,326.00)	(\$20,769.00)	60.88%
01.1.04527.000.000	ESSA Title III LEP Grant	(\$96,829.00)	\$0.00	\$0.00	(\$96,829.00)	0.00%
01.1.04528.000.000	Title III Immigrant	(\$25,169.00)	\$0.00	\$0.00	(\$25,169.00)	0.00%
01.1.04531.000.000	ESSA Title IV Part B 21st Cent	(\$157,550.00)	\$0.00	\$0.00	(\$157,550.00)	0.00%
01.1.04708.000.000	Medicaid in Public Schools/DS	(\$45,988.00)	\$0.00	(\$17,632.42)	(\$28,355.58)	38.34%
01.1.04709.000.000	Medicaid in Public Schools/MAC	\$0.00	\$0.00	(\$12,447.52)	\$12,447.52	#DIV/0!
01.1.04994.000.000	HYC Grant (6994)	(\$14,230.00)	\$0.00	\$0.00	(\$14,230.00)	0.00%
		(\$55,378,478.00)	(\$418,370.38)	(\$13,391,019.88)	(\$41,987,458.12)	24.18%
	Transfer out		\$1,500,000.00			
	Transfer in		(\$1,506,748.27)			
	Reimbursement/Refunds		(\$33,424.20)			
	Interest - other accounts		\$1,753.10			
	<b>Total Revenue</b>		<b>(\$456,789.75)</b>			

Check Number	Vendor	Amount
18631	TIRE OUTLET INC	\$10.00
18632	SCHOOL DISTRICT #1-PAYROLL	\$3,798,371.86
18633	AMPLIFY EDUCATION, INC.	\$585.00
18634	ASSOCIATED STAFFING, INC	\$7,873.81
18635	BLAZERWORKS, LLC	\$20,930.57
18636	CITY OF COLUMBUS - FINANCE DEPT	\$5,178.88
18637	DAS STATE ACCTG-CENTRAL FINANCE OCIO	\$330.00
18638	DAVLIN, JOSIE	\$86.25
18639	EAKES OFFICE SOLUTIONS	\$1,798.19
18640	ESU #7	\$9,112.07
18641	FIRST NATIONAL BANK OMAHA	\$826.16
18642	GENE STEFFY FORD	\$277.27
18643	JACKSON SERVICES INC.	\$100.69
18644	KAY, CHESTER	\$205.31
18645	LINCOLN JOURNAL STAR	\$2,545.00
18647	SAPP BROS PETROLEUM	\$1,614.19
18648	STEALTH BROADBAND	\$2,619.53
18649	UNK ACADEMIC AND CAREER SERVICES	\$150.00
18650	PETERSEN, WENDI	\$22.50
18651	AMAZON CAPITAL SERVICES	\$2,255.56
18652	CAPITAL ONE/WALMART	\$274.92
18653	HOBBY LOBBY	\$111.26
18654	HY-VEE FOOD STORES	\$288.64
18655	SUPER SAVER	\$523.13
18656	ACCENT FLORAL AND GALLERIA	\$55.00
18657	ASSOCIATED STAFFING, INC	\$10,701.46
18658	CPS FOUNDATION	\$58,960.00
18659	FIRST NATIONAL BANK OMAHA	\$784.48
18660	FIRST NATIONAL BANK OMAHA	\$1,432.71
18661	FIRST NATIONAL BANK OMAHA	\$92.65
18662	FIRST NATIONAL BANK OMAHA	\$889.40
18663	FIRST NATIONAL BANK OMAHA	\$619.32
18664	FIRST NATIONAL BANK OMAHA	\$109.89
18665	FIRST NATIONAL BANK OMAHA	\$216.52
18666	HILTON OMAHA	\$2,131.00
18667	PITNEY BOWES - RESERVE ACCOUNT	\$1,000.00
18668	STEALTH BROADBAND	\$2,997.53
18669	TYLER TECHNOLOGIES	\$970.00
18670	U AND I SANITATION LLC	\$2,235.00
18671	LOUP POWER DISTRICT	\$71,155.25
18672	BJOREM SPEECH PUBLICATIONS, LLC	\$144.50
18673	BLASER, TASHA	\$813.45
18674	BLAZERWORKS, LLC	\$20,851.19
18675	COLUMBUS ARNOLD MOTOR SUPPLY	\$96.90
18676	EAKES OFFICE SOLUTIONS	\$24.54

<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
18677	FUN AND FUNCTION	\$93.94
18678	J.W. PEPPER & SON, INC	\$64.20
18679	JUNIOR LIBRARY GUILD	\$3,250.45
18680	KUSH, DENISE	\$274.96
18681	LUNCHTIME SOLUTIONS, INC	\$175.60
18682	MAXIM HEALTHCARE SERVICES, INC.	\$2,405.00
18683	MENARDS-COL	\$281.93
18684	NEBUDA SHARPENING SERVICES	\$351.68
18685	O'REILLY AUTO PARTS-COL	\$9.97
18686	PACZOSA, MEGAN	\$267.33
18687	PLATTE VALLEY PRECAST	\$55,330.00
18688	PRINTCO GRAPHICS, INC	\$102.04
18689	ROBERTSON, KATIE	\$227.23
18690	SCHOLASTIC INC.	\$329.67
18691	THE MUSICIANS CHOICE, LLC	\$129.35
18692	LEGACY 23 APARTMENTS	\$1,425.00
	<b>Total Fund Expenditures</b>	<b><u>\$4,097,089.93</u></b>

Check Number	Vendor	Amount
18693	ALLO COMMUNICATIONS	\$152.36
18694	CITY OF COLUMBUS WATER & SANITATION DEPA	\$7,866.27
18695	COLUMBUS SCHOOL LUNCH FUND-CHS	\$1,130.43
18696	COLUMN SOFTWARE PBC	\$296.10
18697	ESU #6	\$100.00
18698	HOMETOWN LEASING	\$6,749.98
18699	JACKSON SERVICES INC.	\$249.80
18700	JOHNSON, MEGAN	\$110.00
18701	MATHESON TRI-GAS INC	\$120.99
18702	MATSON, PAUL	\$9.81
18703	MIDLANDS MECHANICAL INC	\$71,757.76
18704	OCCUPATIONAL HEALTH SERVICES	\$75.00
18705	ONE SOURCE	\$354.50
18706	PERRY, GUTHERY, HAASE, & GESSFORD, P.C.	\$2,594.50
18707	PLUNKETTS PEST CONTROL	\$777.08
18708	RYAN, JANELLE	\$140.00
18709	SAPP BROS PETROLEUM	\$900.00
18710	VERIZON WIRELESS	\$371.08
18711	AMAZON CAPITAL SERVICES	\$2,750.25
18712	AMAZON CAPITAL SERVICES	\$1,459.11
18713	CAPITAL ONE/WALMART	\$105.37
18714	HOBBY LOBBY	\$15.20
18715	HY-VEE FOOD STORES	\$477.79
18716	SUPER SAVER	\$707.75
18717	ASSOCIATED STAFFING, INC	\$14,475.24
18718	CITY OF COLUMBUS-TRANSFER STATION	\$163.35
18719	COLUMBUS PUBLIC SCHOOLS ACTIVITY	\$108.00
18721	JACKSON SERVICES INC.	\$102.22
18722	LINCOLN JOURNAL STAR	\$62.51
18723	LOUP POWER DISTRICT	\$52,646.28
18724	LOUP POWER DISTRICT	\$110.54
18725	MATHESON TRI-GAS INC	\$39.92
18726	PLATTE COUNTY ELECTION COMMISSIONER	\$2,394.60
18727	PORTER & COMPANY, P.C.	\$19,600.00
18728	THRYV	\$27.10
18729	TYLER TECHNOLOGIES	\$290.00
18730	U.S. POSTAL SERIVCE	\$436.00
18731	UNL CAREER SERVICE	\$175.00
18732	URKOSKI, DYLAN	\$86.25
18733	VALENTINOS OF COLUMBUS	\$669.00
18734	WAYNE STATE COLLEGE	\$50.00
18735	WOODRIVER ENERGY LLC	\$8,372.47
18736	ACE HARDWARE-COLUMBUS	\$36.08
18737	BAND SHOPPE	\$287.80
18738	BATES, LINDSEY	\$244.42
18739	BLAZER MANUFACTURING CO.INC.	\$230.00
18740	BLAZERWORKS, LLC	\$32,223.17
18741	BOMBERGER, KYLA	\$110.95

Check Number	Vendor	Amount
18742	BOMGAARS	\$784.07
18743	CAPITAL SANITARY SUPPLY	\$256.17
18744	CENTRAL PROGRAMS, INC	\$1,981.61
18745	COLE, CRYSTAL	\$229.14
18746	COLUMBUS ARNOLD MOTOR SUPPLY	\$1,838.08
18747	COLUMBUS MUSIC	\$603.87
18748	COLUMBUS SCHOOL LUNCH FUND-CHS	\$351.90
18749	COMMONWEALTH ELECTRIC MIDWEST	\$2,439.52
18750	CONTROL DEPOT	\$341.76
18751	CORNERSTONES OF CARE	\$500.00
18752	DANCING DOTS BRAILLE MUSIC TECHNOLOGY	\$311.00
18753	DAS STATE ACCTG-CENTRAL FINANCE OCIO	\$330.00
18754	DAVIS, AMANDA	\$210.11
18755	DAYLIGHT DONUTS	\$39.75
18756	DEVELOPMENTAL DISABILITY CENTER OF NE	\$6,101.76
18757	DUSH, REGINA	\$183.32
18758	EAKES OFFICE SOLUTIONS	\$411.12
18759	ENABLE MY CHILD LTD	\$20,400.00
18760	ENGEL, SHELBY	\$259.69
18761	ESU #7 SPECIAL EDUCATION	\$142,128.67
18762	FATHER FLANAGAN'S BOYS' HOME	\$30,940.00
18763	FREEMAN, TYLER	\$227.23
18764	GALLEY, SHANNON	\$227.23
18765	GO PHYSICAL THERAPY, LLC	\$54,472.39
18766	GRAFE, TARA	\$259.69
18767	GREAT PLAINS BUILDING SUPPLY CO.	\$12.29
18768	HAMLING, ELIZABETH	\$1,050.00
18769	HAYS, ALISHA	\$53.60
18770	HD SUPPLY	\$1,161.97
18771	HILTON OMAHA	\$3,391.50
18772	HOBY REGISTRATION	\$300.00
18773	HOESING, KRISTIN	\$128.85
18774	JARECKI, KAY	\$824.92
18775	JARESKE, KELSEY	\$227.23
18776	JENSEN, VALERIE	\$665.71
18777	JONSON, AMANDA	\$42.88
18778	KELLY SUPPLY CO.	\$155.94
18779	KOHL, CHELSEY	\$227.23
18780	LUNCHTIME SOLUTIONS, INC	\$134.80
18781	MADDEN THERAPY LLC	\$6,859.70
18782	MAXIM HEALTHCARE SERVICES, INC.	\$14,937.00
18783	MCLEAN, MEGAN	\$192.96
18784	MECHANICAL SALES INC	\$577.00
18785	MENARDS-COL	\$2,292.74
18786	MERRILL, KIM	\$227.23
18787	MICEK, ALENA	\$194.77
18788	MIDWEST AUTOMATIC FIRE SPRINKLER CO.	\$416.46
18789	MUCHMORE, KELLY	\$259.69

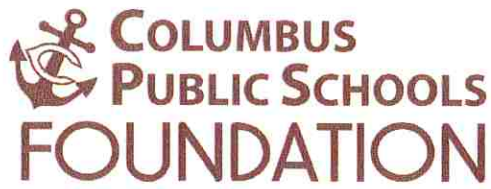
Check Number	Vendor	Amount
18790	MUELLER, PAM	\$162.31
18791	MURPHY, DAWN	\$884.00
18792	NASB (NE. ASSOCIATION OF SCHOOL BOARDS)	\$100.00
18793	NUMOTION	\$345.20
18794	O'REILLY AUTO PARTS-COL	\$97.48
18795	OMAHA MUSIC THERAPY LLC	\$4,425.20
18796	PACZOSA, MEGAN	\$227.23
18797	PINNACLE BANK OMAHA	\$165.00
18798	PLUNKETTS PEST CONTROL	\$65.52
18799	POMP'S TIRE SERVICE INC	\$337.90
18800	PRESENCELEARNING INC	\$56,957.04
18801	REARDON LAWN & GARDEN EQUIP.	\$60.99
18802	RIVERSIDE PORTABLES, LLC	\$115.00
18803	RUTT'S HEATING & AIR CONDITIONING, INC -	\$21,415.50
18804	SEIPEL, JORDAN	\$38.59
18805	SERVICEMASTER BY SHEVLIN	\$41,256.16
18806	SETTLES, ERIN	\$227.23
18807	SNAP-ON INDUSTRIAL	\$5,404.75
18808	STAROSCIK, KRISTINE	\$168.04
18809	STEMPEK, STACI	\$244.42
18810	STONEBROOK EXTERIOR	\$1,916.60
18811	STRIV, INC.	\$2,671.79
18812	SUNBELT RENTALS	\$1,809.82
18813	T-BONE TRUCK STOP	\$6,366.74
18814	TIRE OUTLET INC	\$30.00
18815	TK ELEVATOR CORPORATION	\$720.09
18816	TRUCK CENTER COMPANIES	\$18.50
18817	TWOREK, DANIEL	\$259.69
18818	VOSS LIGHTING	\$373.70
18819	WARD'S SCIENCE	\$134.76
18820	WEMHOFF, ASHLEY	\$257.78
18821	WOOD BROS. IND.	\$132.51
18822	WRIGHT, ABBEY	\$259.69
Total Fund Expenditure		<u>\$680,023.81</u>

## Professional Travel Report - November 2024

Green indicates Personal-Professional

Employee full Name	Job Start Date	Job End Date	Job Notes to Administrator
Jennifer Mulder	2024-11-01	2024-11-01	Present at the Nebraska Fall Ed Tech Conference Kearney Nebraska.
Angela Luebbe	2024-11-04	2024-11-04	Hastings College Career Fair
Chip Kay	2024-11-04	2024-11-04	Nebraska Association of Public School Foundations - Lincoln
Jason Schapmann	2024-11-04	2024-11-04	Hastings College Career Fair
Jena Lynn	2024-11-04	2024-11-04	fulfill a requirement for a classmetropolitan visit to Omaha
Nicole Anderson	2024-11-04	2024-11-04	NAPSF Conference in Lincoln, Nebraska
Andrew Luebbe	2024-11-05	2024-11-05	Leadership Learning Rounds - ESU 7 - at Shell Creek
Janelle Muntz	2024-11-06	2024-11-06	Verbal Behavior Training at the ESU in LaVista
Jeanne Kay	2024-11-06	2024-11-06	Verbal Behavior Training at the ESU in LaVista
Jill Lorenz	2024-11-06	2024-11-06	Next Policy Leadership Academy Workshop in North Platte
John Harger	2024-11-06	2024-11-06	Facility Directors Meeting in Gretna
Kathleen Robertson	2024-11-06	2024-11-06	Verbal Behavior Training at the ESU in LaVista
Leonard Kwapnioski	2024-11-06	2024-11-06	Facility Directors Meeting in Gretna
Michael Grutsch	2024-11-06	2024-11-06	Facility Directors Meeting in Gretna
Carly Whitney	2024-11-07	2024-11-08	Special Ed Law Conference Omaha, NE
Chelsea Werner	2024-11-07	2024-11-08	SPED law conference
Chip Kay	2024-11-07	2024-11-07	STANCE @ Lincoln
Ginger Darveau	2024-11-07	2024-11-08	NSCA Conference in Lincoln
Heather Walla	2024-11-07	2024-11-08	Special Ed Law Conference Omaha, NE
Janelle Ryan	2024-11-07	2024-11-08	Special Education Law Conference-Omaha, NE
Jason Harris	2024-11-07	2024-11-08	Special Education Law ConferenceOmaha, NE
Jessy Hill	2024-11-07	2024-11-08	Tri-State Special Education Law Conference Omaha NE
Judith Deepe	2024-11-07	2024-11-08	Special Ed Law Conference Omaha, NE
Kari Ortiz	2024-11-07	2024-11-08	SPED Law conference in Omaha
Malia White	2024-11-07	2024-11-08	Nebraska School Counselor Academy Conference in Lincoln
Robyn Myers	2024-11-07	2024-11-08	Special Education Law Conference-Omaha,NE
Sydney Hansen	2024-11-07	2024-11-08	Nebraska School Counselor Conference in Lincoln
Tricia Romshek	2024-11-07	2024-11-08	Nebraska School Counselor Association conference in Lincoln
Trina Gentile	2024-11-07	2024-11-08	Nebraska School Counselor Association conference in Lincoln
Wendi Petersen	2024-11-07	2024-11-08	Nebraska School Counselor Association conference in Lincoln

Angela Kruse	2024-11-08	2024-11-08	Ms. Kruse attended a conference. Nebraska Academy.
Michelle Figge	2024-11-08	2024-11-08	Sped Law Conference
Celeste Ditter	2024-11-12	2024-11-12	Guest clinician for the Neligh Oakdale Conferences Choral Clinic
Angela Leifeld	2024-11-14	2024-11-14	Going to P/T conference with student at NE Juvenile Detention Center in Madison
Jason Harris	2024-11-14	2024-11-14	USD Job Fair Vermillion, SD
Kim Loeffelholz	2024-11-14	2024-11-14	Madison Detention Center Student Visit
Sara Colford	2024-11-14	2024-11-14	USD (Vermillion, SD) Teacher Job Fair
Nicole Anderson	2024-11-19	2024-11-20	NebSPRA Annual Conference - Omaha, NE
Celeste Ditter	2024-11-20	2024-11-22	I will be attending the NMEA convention in Lincoln, NE
Chip Kay	2024-11-20	2024-11-22	State Education Conference - Omaha
Isaiah May	2024-11-20	2024-11-20	NebSPRA in Omaha.
Jason Harris	2024-11-20	2024-11-22	State Education Conference Omaha, NE
Jason Schapmann	2024-11-20	2024-11-22	NASB/NCSA State Conference; NASBO Meeting
Jill Spale	2024-11-20	2024-11-20	Madison Detention Center Student Visit
Katherine Juranek	2024-11-20	2024-11-20	Madison Detention Center Student Visit
Ryan Sims	2024-11-20	2024-11-22	NMEA Convention in Lincoln.
Stephanie Bourek-Hoyt	2024-11-20	2024-11-22	NMEA Convention in Lincoln.
Nicole Anderson	2024-11-21	2024-11-22	NASB Conference in Omaha, NE (Presenter)
David Hiebner	2024-11-25	2024-11-25	NDE Skills USA Award Presentation - Lincoln
Kim Loeffelholz	2024-11-26	2024-11-26	Northeast Community College Field Trip
Robert Hausmann	2024-11-26	2024-11-26	NPERS Meeting



2508 27th Street, P.O. Box 947, Columbus, NE 68602-0947 Phone: 402-563-7000, Ext. 13033 Fax: 402-563-7005

December 2, 2024

Doug Willoughby  
Board of Education  
Columbus Public Schools

Dear President Willoughby and Members of the Board:

The Foundation contributed the following items to Columbus Public Schools during the month of November. On behalf of the Board of Directors for the CPS Foundation and the officers of the thirteen umbrella organizations, we respectfully submit these items to the Board of Education for acceptance.

**Foundation**

\$2,711.76 - Columbus After School Program Supplies \$755.20 - Classroom Grants  
\$7.90 - Lighting of the Anchor Printing

**Band Boosters**

\$853.87 - Trailer Hitch  
\$4,500.00 - Marching Band Drills

**Post Prom**

\$3,700.00 - Store Prize Purchases

**Lost Creek PTO**

\$80.60 - Staff Appreciation Food

**Sports Boosters**

\$6,000.00 - Summer Weights  
\$3,084.00 - Fall Sport Support

**Centennial PAC**

\$335.00 - Field Trip  
\$50.00 - Pumpkin Decorating Prizes  
\$185.79 - Supplies  
\$174.75 - Ticket Tuesday Supplies

**CMS PAC**

\$462.00 - CMS PAC Scholarship

**North Park PTO**

\$88.14 - Classroom Support  
\$30.00 - Fundraiser Pizza Delivery

**Vocal Music Boosters**

\$12.00 - Variet Show Trophy Plates  
\$46.50 - Fine Arts Poster Printing

The total contributions for the month of November was \$23,077.51

The total contributions for the FY 2024 total is **\$510,931.62**

*\*CPS Foundation's fiscal year is January 1 through December 31.*

Thank you for your consideration.

Sincerely,

Nicole Anderson  
Director of Marketing & Foundation



# COLUMBUS PUBLIC SCHOOLS FOUNDATION

2508 27th Street, P.O. Box 947, Columbus, NE 68602-0947 ☐ Phone: 402-563-7000, Ext. 13033 ☐ Fax: 402-563-7005

## Board of Directors

Brian Christensen  
**President**

Bob Markham  
**Vice President**

Karin Rieger  
**Secretary/Treasurer**

Steve Anderson

Candy Becher

Amy Blaser

Stan Emerson

Toby Goc

Mike Jeffryes

Morgan Kapels

Dr. Troy Loeffelholz  
Ex-officio

Nicole Anderson  
Executive Director

Members of the CPS Board of Education:

The CPS Foundation board of directors would like to bring forward the following names for approval as potential CPS Foundation board of directors who would fulfill the two open roles.

Karina Perez - Alumni and director of Centro Hispano

Paige Norton - Alumni and engaged community member

Brent Ogle - Current CPS Foundation finance committee member

Dennis Hirschbrunner - Alumni and current member of the Discoverers of Distinction induction committee

Eric Klutman - Alumni and lawyer

Bob Shivley - Alumni and lawyer

*The mission of the Columbus Public Schools Foundation is to inspire learning, enrich teaching, and create opportunities for students and staff through community support.*

**COLUMBUS PUBLIC SCHOOLS  
POLICY REFERENCE MANUAL**

**Section 100  
District Organization and Basic Commitments**

<b>100</b>		
100.01	Terminology Used in this Book	
<b>101</b>	<b>Legal Status of the School District</b>	
<b>102</b>	<b>Mission and Beliefs</b>	
<b>103</b>	<b>Equal Educational Opportunity</b>	
103.01E1	Nondiscrimination Notification Requirement	
<b>104</b>	<b>Districts Strategic Plan</b>	
104.01	Annual School Census	

**Notes:**

Policies not reviewed within the last four years are included in this document for BOE review. They include 100.01, 101.00, 102.00, 104.00, and 104.01.

Policy 103.00 and Exhibits are new from 2022, Revised 2024.  
Policy 105.00 was new in 2021, it will be added to the Table of Contents.

**Section 100: All policies were updated or reviewed: 11/10/08**

Section 100, all policies were revised and reviewed on 12-16-2024

## TERMINOLOGY USED IN THIS MANUAL

Throughout this manual, when actions, duties or responsibilities are ascribed to the “superintendent” or the “principal,” it shall be understood that those actions, duties or responsibilities are ascribed to the “superintendent or his/her designee” or to the “principal or his/her designee.”

Throughout this manual, when actions, rights or responsibilities are ascribed to the “parent” of a student, it shall be understood that those actions, rights or responsibilities are ascribed to the “parent(s)/guardian(s)” of a student.

Policy Adopted: 11/10/08  
Reviewed 12/16/24

COLUMBUS PUBLIC SCHOOLS  
Columbus, Nebraska

## LEGAL STATUS OF THE SCHOOL DISTRICT

Nebraska law authorizes the creation of public schools known as Common Schools Systems. As part of this Common Schools System, this school district is a school corporation created and organized under Nebraska law. This school district shall be known as the Columbus Public Schools District. The school district, as a body corporate, possesses all the usual powers of a corporation for public purposes.

This school corporation is located in Platte County, and its affairs are conducted by elected school officials, the Columbus Public Schools District Board of Education. This school corporation has local control over school matters in the territory of the school district, as outlined by the applicable state statutes.

Legal Reference:           Neb. Constitution, Art. VII, Sect. 1, 2  
                                  Neb. Statute 79-405  
  79-501 et seq.  
                                  Languis v. Deboer, 181 Neb 36 (1966)

Cross Reference:           201.1 Board Powers and Responsibilities

Policy  
Adopted:     12-08-03  
Reviewed 12/16/24

COLUMBUS PUBLIC SCHOOLS  
Columbus, Nebraska

## EDUCATIONAL PHILOSOPHY OF THE SCHOOL DISTRICT

### *The Mission of the Columbus Public Schools:*

“Engaging all learners to achieve success”

### *The Vision of the Columbus Public Schools:* Columbus Public Schools will continuously strive to be a high-performing learning community that will meet the diverse learning needs of all students.

must:

To attain our ~~Mission~~ we  
Vision

- ~~maintain a clear and shared focus on student learning;~~  
Maintain a dedicated, clear, and collaborative focus on student learning and outcomes.
- ~~set and maintain appropriately high expectations for students and for each other;~~  
Foster communication, trust, support, and partnerships with stakeholders.
- ~~frequently and systematically monitor the learning of each student to appropriately respond to each student's learning needs;~~
- ~~expect and provide for high levels of commitment, collaboration, and communication among students, parents, staff, and community members;~~
- ~~continuously implement, in all grades and subject areas, an articulated and effective curriculum that aligns with recognized standards and is supported by appropriate instructional and assessment practices;~~
- provide a safe and supportive environment for learning and teaching;
- ~~provide effective instructional leadership in each classroom, each building, and the District;~~
- value diversity in ways that enrich student learning and our community; and
- ~~implement professional development activities for staff that support their efforts to appropriately use the best practices of high-performing schools.~~

As a school corporation of Nebraska, the Columbus Public School District, acting through its School Board, is dedicated to promoting an equal opportunity for a quality public education to its students within the limitations of the school district's ability and willingness to furnish financial support to provide for students in cooperation with their parents and the school district community, the opportunity to develop a healthy social, intellectual, emotional, and physical self-concept in a learning environment that provides guidance to and encourages critical thinking in the students for a lifetime.



## DISTRICT'S STRATEGIC PLAN

It shall be the responsibility of the Superintendent to have on file with the Board of Education a Strategic Plan for the School District. The Superintendent shall report ~~bi-~~ annually to the Board of Education on accomplishment in fulfilling the plan. The Board of Education reserves the right to alter the plan at any time.

Policy  
Adopted: 12-08-03  
Revised 12/16/24

COLUMBUS PUBLIC SCHOOLS  
Columbus, Nebraska

## ANNUAL SCHOOL CENSUS

The board will direct the superintendent to establish a permanent, continuing census of school children in the district. A list of the names of district taxpayers and all children from birth through twenty years shall be maintained at the superintendent's office.

Legal Reference:

Neb. Statute 79-524  
79-537 (Class V)  
79-578

Policy

Adopted: 12-08-03

Reviewed 12/16/24

COLUMBUS PUBLIC SCHOOLS  
Columbus, Nebraska

Columbus High School
Mid-Term Graduate List 2024-25
Acosta, Andrea
Aerts, Aubree
Arevalo, Allison
Blanchard, Zackary
Blanco-Cue, Kevin
Boulton, Aurora
Brandt, Tessa
Caranci, Sarah (Lilly)
Carter, Ryan
Coria-Garcilazo, Estefany
De Leon, Nataly
Garcia-Gutierrez, Gabriel
Garcia-Ortiz, Moises
Gonzalez-Manzano, Quetzalli
Guerra-Garza, Lizbeth
Hill, Lexus
Ixquiactap, Jose
Jarecki, Jacob
Jimenez-Hernandez, Rosa
Luna-Spindola, Daniel
Marker, Hailey
Matulka, Colby
Mejia-Paiz, Said
Mendoza, Melanie
Merrill, Makenzie
Montes-Frias, Alison
Morales-Osoria, Jose
Moralez-Romero, Karen
Moseman, Connor

Ortiz-Espinoza, Alan
Pate, Fayth
Pettit, Zachary
Pritchard, Journey
Ramaekers, Grant
Ramos-Perez, Lis
Rhein, Eve
Romero, Fernando
Romero-Portillo, Colette
Schroder, Lindsay
Stempek, Jordyn
Svatora, Jackson
Swank, Jaden
Terman, Julz
Thelen, Cash
Therkildsen, Hailey
Urkoski, Kale
Vazquez, Janitxio
Velazques, Esteban
Weverka, Dedryk
Wilcox, Gracie
Wood, Serenity
Wright, Anabelle

**Columbus High School  
Course Description Book  
2025-26 Outline of Changes**

<b>Page Number</b>	<b>Change</b>
<ul style="list-style-type: none"><li>• 12</li></ul>	<ul style="list-style-type: none"><li>• Removal of courses no longer approved by the NCAA</li></ul>
<ul style="list-style-type: none"><li>• 17</li></ul>	<ul style="list-style-type: none"><li>• Removed IEP and included program approval</li></ul>
<ul style="list-style-type: none"><li>• 28</li></ul>	<ul style="list-style-type: none"><li>• Adjustment of Art flowchart to match other departments</li></ul>
<ul style="list-style-type: none"><li>• 39</li></ul>	<ul style="list-style-type: none"><li>• Addition of Technical math section that would be a full year and not dual credit</li></ul>
<ul style="list-style-type: none"><li>• 44</li></ul>	<ul style="list-style-type: none"><li>• Removal of Honors Biology</li></ul>
<ul style="list-style-type: none"><li>• 53</li></ul>	<ul style="list-style-type: none"><li>• Addition of Computer Science 1 and 2</li></ul>
<ul style="list-style-type: none"><li>• 54</li></ul>	<ul style="list-style-type: none"><li>• Addition of CCC/NDOL Registered Apprenticeships</li></ul>

# **Columbus High School**

**A Special Welcome to the  
Class of 2029**



**2025-2026 Course Description Handbook  
Your College and Career Readiness Guide**

## **NOTICE OF NONDISCRIMINATION**

*Employees, students, and parents of secondary school students, are hereby notified that this institution does not discriminate on the basis of race, color, national origin, sex, age, or handicap in admission or access to, treatment or employment in its programs and activities. Any person having inquiries concerning Columbus City School District #1 compliance with the regulations implementing Title VI, Title IX, or Section 504 is directed to contact Mr. Chip Kay, Director of Finance and Human Resources, Employee Title IX Coordinator or Mr. Tim Kwapnioski, Activities Director, Student Title IX Coordinator Columbus City School District #1, 2508 27th Street, Columbus, Nebraska 68601, telephone number 402-563-7000. Mr. Chip Kay has been designated by Columbus City School District #1 to coordinate the institution's efforts to comply with the regulations implementing title VI, Title IX, and Section 504. Any person may also contact the Assistant Secretary for Civil Rights, U.S. Department of Education, regarding the institution's compliance with the regulations implementing Title VI, Title IX, or Section 504.*

## **NOTIFICATION OF AMERICAN DISABILITIES ACT**

*If you have any special needs requests that will assist you in participating in programs, services or activities of the Columbus Public Schools, please contact Dr. Troy Loeffelholz, Superintendent.*

### **Disclaimer Notice**

Columbus High School (CHS) Administration reserves the right to modify the CHS Course Description Book, as necessary, in order to meet the needs of our students and adhere to Nebraska Department of Education requirements.

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## **Columbus High School**

3434 Discoverer Drive

Columbus, NE 68601

Phone: 402-563-7050

Auto-Attendant Options:

- Operator, press 0
- Attendance, press 1
- School Counseling and Career Office, press 2
- Activities, press 3
- Nurse, press 4
- Food Service, press 5
- If you know the extension, press 9

Fax: 402-563-7058

## **Connect with Us Through Social Media**

### **CHS Website:**

[www.columbuspublicschools.org](http://www.columbuspublicschools.org)

### **CHS Twitter:**

@DiscovererWay

@counselors\_CHS

### **CHS Facebook:**

Columbus High School@ColumbusHighSchoolNE

# Columbus High School

Home of the Discoverers



Welcome Students!

This handbook is your college and career readiness guide. It contains a wealth of information to guide you as you plan your high school experience. The ultimate goal of high school is to prepare you to be on track toward college and career readiness. The ACT organization identifies a student who can qualify for and succeed in entry-level, credit-bearing college courses without the need for remedial or developmental course work in college level English Composition, Social Science, College Algebra and Biology as college ready. The life skills needed for college readiness are self-management, communication, collaboration, personal goal setting, problem solving and critical thinking.

Career readiness is the attainment and demonstration of required competencies that broadly prepare a person for a successful transition into the workplace. A career ready person capitalizes on personal strengths, talents, education and experiences to bring value to the workplace and the community through his/her performance, skill, diligence, ethics and responsible behavior.

The Nebraska Department of Education has defined a career ready individual as one who...

1. Applies appropriate academic and technical skills
2. Communicates effectively and appropriately
3. Contributes to employer and community success
4. Makes sense of problems and perseveres until solving them
5. Uses critical thinking
6. Demonstrates innovation and creativity
7. Models ethical leadership and effective management
8. Works productively in teams and demonstrates cultural competency
9. Utilizes technology
10. Manages personal career development
11. Attends to personal and financial well-being

This guide will help you realize that you do have choices that will prepare you to be college and career ready upon graduation. Beginning with your Freshman year, you will develop a personal learning plan. The plan will help guide you as to which courses to take at Columbus High School in support of your intended career pathway. The School Counseling and Career Center staff will encourage you to evaluate your options and to define your goals as you prepare for the career you want to pursue.

If you have any questions regarding your college and career planning, please visit with your school counselor, career coordinator or homeroom teacher.

revised 11/15/2024

# Graduation Requirements

Columbus High School runs a 7-period day bell schedule, which allows for more consistency throughout the student's day and a better balance of class sizes from one period to the next. Students can earn 70-credits per year. FAFSA must be completed for graduation.

<b>Class of 2024 &amp; Beyond</b>	
<b>Subject</b>	<b>Credits Required</b>
English	35
Speech	5
Mathematics	30
Science	30
Geography	5
World History	10
US History	10
American Government	5
Economics	5
Physical Education	10
Health	5
*Fine & Applied Arts	5
Personal Finance	5
Career Seminar	5
Electives	60
<b>Total Credits</b>	<b>225</b>

\*All art, music and theatre classes meet the Fine / Applied Arts graduation requirement. In addition the Fine / Applied Arts graduation requirement can be met by successfully completing the following career and technical education classes: Architectural Drafting & Design, Computer-aided Drafting, Engineering Concepts, Intro to Manufacturing Woods, Linkages, Manufacturing Processes, Intro to Engineering, and Web Design.

# **Mid-term Graduation**

Seniors considering midterm graduation must fill out an application to be reviewed by their counselor and the building principal. Applications for Midterm Graduation are to be submitted **no later than 2 weeks after the start of the seventh (7) semester or date put forth by the district.** All applications for Midterm graduation will be submitted to the Columbus Public Schools Board of Education for approval at their December Board meeting. Approved seniors who have earned 225 credits by the end of the first semester may take their diploma at the end of January or participate in the May graduation ceremony. Please refer to the student handbook for guidelines for students choosing to graduate at mid-term.

If a student is not on track to graduate but has a full schedule, he/she may order up to four correspondence courses to fulfill elective requirements. These courses will be paid for by the parents/students. In order to prepare for graduation, these courses must be completed by the end of Semester 1 of their senior year. Students and parents should refer to the CHS Student Handbook section regarding guidelines for Midterm Graduation.

## **Registration**

### **Current 9th, 10th, and 11th graders:**

Course registration for incoming 9th graders and for current 9th, 10th and 11th graders happens each spring. School counselors will meet with students to verify course requests.

### **Schedule Changes**

Choices made by students during registration are considered to be final. Courses offered and school staffing are based on the decisions students make during the registration process. However, schedule changes may be made on a limited basis for the following reasons:

- A graduation requirement must be added
- Incomplete schedule
- Duplicate classes/obvious errors
- IEP/EL placement issues
- A student does not have the skills to continue in a year-long class
- Prerequisites have not been met

Any schedule change that does not meet these criteria is subject to denial. Remember, full year courses are just that: full year. Schedules are developed in the summer based on course requests. Students are expected to remain in a class second semester if it is a full-year course. The following guidelines have been developed for making schedule changes:

- New students will be scheduled first
- Class size will be considered
- 9th and 10th grade changes only considered after 11th and 12th grades

# Grading Procedures

## Class Rank and Grade Point Average

A cumulative grade point average and class rank will be determined at the end of each semester. All weighted grade courses will be included. Advanced Placement and Honors courses will be the only courses to receive weighted grade status.

Regular Courses (Unweighted)			Weighted Courses		
A+	4.0	98-100%	A+	5.0	98-100%
A	4.0	90-97%	A	5.0	90-97%
B+	3.0	87-89%	B+	4.0	87-89%
B	3.0	80-86%	B	4.0	80-86%
C+	2.0	77-79%	C+	3.0	77-79%
C	2.0	70-76%	C	3.0	70-76%
D+	1.0	67-69%	D+	2.0	67-69%
D	1.0	60-66%	D	2.0	60-66%
F	0	Below 60%	F	0	Below 60%

# Early Entry College Opportunities

*Students who want to get an early start on college credits may participate in the Early Entry program.*

Students participating in this program are responsible for all of their own expenses for college classes including but not limited to tuition and books. They will receive college credit upon successful completion of the classes. Students will not be allowed to drop the college class once the class has begun.

Criteria for enrollment:

1. Check with college to verify students meet age and/or grade level requirements.
2. Students must have attained a 2.5 cumulative grade point average.
3. Students must meet eligibility requirements while in high school. ACT test scores, and MAPS test scores will be used to determine eligibility. CHS no longer gives the MAPS test so students who have not taken the ACT will need to make arrangements with CCC to take the MAPS test at the college

## **CCC Classes Taken at CHS Campus**

Students enrolled in a CCC class being taught by a CCC instructor at the CHS campus, whether for college credit or dual credit, will be required to follow CHS attendance expectations. These expectations will be communicated to students on the first day of class each semester. Students taking college classes at CHS campus will be expected to attend an assigned area on the days when there is no college class.

## **Dual Credit-CCC and Nebraska Wesleyan**

These courses are college level courses taught at CHS by a CHS instructor through CCC and Nebraska Wesleyan. They apply towards a high school diploma and a college degree. Students must pay tuition to receive the college credit. Updates on new course titles for Dual Credit will be shared as they become available. Nebraska Wesleyan only gives credit to juniors and seniors. CCC students must be at least 16 years of age to receive credit.

<b>Early Entry Comparison Table</b>			
	<b>Dual Credit (DC) (CHS Instructors)</b>	<b>Dual Credit (CCC Instructors)</b>	<b>College Credit Only (CCC Instructors)</b>
<b>Description</b>	Earn CHS credit and college credit at the same time through CCC or Nebraska Wesleyan University (NWU) by taking a CHS class.	Take a CCC class in the Counseling Classroom at CHS. The teacher will be in the classroom or on a monitor.	Enroll for class through CCC for college credit only.
<b>Cost</b>	Tuition	Tuition & Books	Tuition & Books
<b>Requirements</b>	<ul style="list-style-type: none"> <li>• Fill out the paperwork in class to enroll</li> </ul>	<ul style="list-style-type: none"> <li>• Must have a 2.5 GPA</li> <li>• ACT or MAPS test scores must be on file at CCC</li> <li>• Students may not drop the class once it has begun</li> </ul>	<ul style="list-style-type: none"> <li>• Must have 180 credits</li> <li>• Must have a 2.5 GPA</li> <li>• ACT or MAPS test scores must be on file at CCC</li> <li>• Students may not drop the class once it has begun</li> <li>• Students provide their own transportation</li> </ul>

## Dual Credit Courses

\*Courses offered vary by year.

Columbus High School Courses	CCC Course #	Semester Credit	CCC Course Title
Introduction to Automotive Technology	AUTO 1000	2	Basic Shop Practices
Basic Automotive Technology Service	AUTO 1100	3	Automotive Electrical Systems 1
Intermediate Automotive Technology Service	AUTO 1020	2	Basic Shop Practices - Fasteners & Job Management
	AUTO 1800	3	Brakes, Steering, Suspension, Tire Balance 1
Advanced Automotive Technology Service	AUTO 1200	2	Manual Transmissions and Clutches
Personal Financial Planning	BSAD 1360	3	Personal Financial Planning
Principles of Construction Technology	CNST 1200	1	Construction Safety
Advanced Construction Technology	CNST 1400	2	Residential Components
Computer-Aided Drafting-Solidworks II	DSGN 1430	3	Parametric Design: SolidWorks
US History - Dual Credit	HIST 2020	3	American History II
Certified Nursing Assistant	HLTH 1200	3	Certified Nursing Assistant
Basic Electronics	INDT 1100	3	Concepts of Electronics I
Advanced Electronics	INDT 1120	3	Concepts of Electronics II
Mechatronics I	INDT 1190	2	Fluid Power Systems
Mechatronics II	INDT 2140	3	Applications of Fluid Power
Introduction to Programmable Logic Controllers Systems	INDT 1200	3	Introduction to Programmable Controls
Technical Math	MATH 1020	3	Technical Math
College Algebra	MATH 1150	3	College Algebra
Pre-Calc with Trigonometry	MATH 1410	5	Pre-Calculus
Calculus	MATH 1600	5	Analytic Geometry & Calculus I
AP Calculus	MATH 2070	5	Analytic Geometry & Calculus II
Probability and Statistics	MATH 2170	3	Applied Statistics
Honors Physics	PHYS 1410	5	General Physics I
* English 12 Advanced Composition	ENGL 1010	3	English Comp
* Speech	SPCH 1110	3	Public Speaking
Early Childhood Courses	ECED 1110	3	Infant/Toddler Development
<b>Total CCC College Credits Offered at CHS</b>		73	<i>* CCC course taught by CCC Instructors with secondary certification endorsements. Class is taught at CHS and can be counted as credit for this CHS Course.</i>
Columbus High School Courses	NWU Course #	Semester Credit	NWU Course Title
Calculus	Math 1600	5	Calculus I
AP Calculus	Math 1610	5	Calculus II
Spanish III	Spanish 1020	4	Spanish Stage II
Spanish IV	Spanish 2010	4	Spanish Stage III
Spanish V	Spanish 2020	4	Spanish Stage IV
<b>Total NWU Credits Offered at CHS</b>		<b>22</b>	
Columbus High School Courses	WSC Course #	Semester Credit	WSC Course Title
Introduction to Professional Education	EDU 150	3	Introduction to Professional Education
Human Development and Cognition	EDU 250	3	Human Development and Cognition
PK-12 Instructional Design	EDU 275	3	PK-12 Instructional Design
<b>Total WSC Credits Offered at CHS</b>		<b>9</b>	

## UNL, UNO & UNK Admission Requirements

<b>CATEGORY</b>	<b>UNITS *</b>	<b>UNIVERSITY-WIDE REQUIREMENTS (Information from UNK, UNL, &amp; UNO Websites)</b>
English	4 units	All units must include intensive reading and writing experiences.
Mathematics	3 units	Algebra I, Algebra II, Geometry. (Algebra I from CMS counts as one unit.) <i>UNL requires 4 units of mathematics. See “Additional Academic Requirements” below.</i>
Social Studies	3 units	Units that include one unit of American or World History and one additional unit of history, American Government, or Geography.
Natural Sciences	3 units	At least two units selected from biology, chemistry, physics, and earth sciences. One of the above units must include laboratory instruction.
Foreign Language	2 units	Both units must be in the same language. Additional units are recommended. <i>Students unable to take two years of foreign language in high school may still qualify for admission through a special process. These students will be required to take two semesters of foreign language at the University of Nebraska.</i>
Additional Academic Requirements	1 unit	UNK – One unit chosen from any of the above academic disciplines. Preferably Mathematics. UNO – One unit chosen from any of the above academic disciplines. UNL – Mathematics: one additional unit that builds on a knowledge of algebra.
<b>TOTAL UNITS</b>	<b>16 units</b>	

### **Class Rank or ACT/SAT**

For assured admission, you must also graduate in the upper half of your class, have a 3.0 cumulative high school grade point average, have an ACT composite score of 20 or higher, or an SAT combined score of 1030.

\* **NOTE:** 1 unit = one year of high school instruction

\*\*Guardians and students are responsible for knowing which classes are required for admission and transferability.

# **NCAA Approved Courses**

Please see the NCAA website at <http://www.ncaa.org> for the requirements for core courses, test scores and grade point averages. Any student with aspirations of participating in athletics at NCAA level needs to pay close attention to the following list of CHS courses approved by the NCAA when working on course schedules with their school counselor.

## **English**

English 9  
English 10  
English 10 Honors  
English 11  
English 11 Honors  
English 12  
English 12 Advanced Composition  
English 12 Advanced Placement Literature I  
English 12 Advanced Placement Literature II  
Speech

## **Mathematics**

Algebra I  
Algebra II  
Algebra II Accelerated  
Geometry  
Geometry Accelerated  
Probability and Statistics  
Precalculus with Trigonometry  
Calculus I  
Calculus I & II-Advanced Placement  
College Algebra

## **Science**

Biology  
Chemistry  
Chemistry Honors  
Physics  
Physics Honors  
Physical Science  
Anatomy and Physiology  
Astronomy  
Environmental Science  
Animal Behavior

## **Social Science**

American Government  
Economics  
Geography  
US History  
US History Dual Credit  
World History  
Law Education  
Psychology  
Sociology

## **Additional Core Classes**

German I  
German II  
German III  
German IV  
Spanish I  
Spanish II  
Spanish III  
Spanish IV  
Spanish V

## Career Specialties Chart - Four-Year Plans

Choose electives from any of the six specialties to complete your four-year plan. STS, Human Services and Business are Nebraska Department of Education approved programs of study.

\*Refer to the Course Description Handbook for prerequisites

General Studies	Business	Communications	Health Sciences	Human Services	Skilled & Technical Sciences
*Animal Behavior 11-12 *Astronomy 11-12 *Intro to Athletic Strength & Conditioning 9 *Athletic Strength & Conditioning I (9- 10) *Athletic Strength & Conditioning II (11/12) *Band-Fall/Spring Concert 9-12 *Band-Jazz 10-12 *Band-Symphonic 10-12 *Band-Varsity 9-12 *Calculus 12 *Calculus I/II AP 12 Anchor Chorus Fall/Spring 9-10 Captain's Chorale (11-12) *College Algebra 11-12 *Concert Choir 10-12 *German I,II,III or IV 9-12 Guitar 10-12 *JAG 10-12 *Lifetime Activities 11-12 *Music Exploration (9-12) *Navigator's Chorus Fall/Spring 10-12 *New World Singers 11-12 *Percussion 9-12 *Physics Honors 11 *PreCalculus w/Trigonometry 11-12 *Probability & Statistics 11-12 *Spanish I,II,III,IV,V 9-12 *Technical Math 12 Theatre 9-11 Anchor Choir Fall/Spring 9-10 *Weights 11-12 *Work-Place Experience 12	*Accounting I, II, 10-12 *Accounting III, IV, 11-12 *Entrepreneurship, 11-12 Information Technology Applications I, 9-10 *Information Technology Applications II, 10-12 Introduction to Business, 9-10 Keyboarding Applications, 9-10 *Marketing Management, 10-12 Personal Finance, 11-12 Personal Financial Planning, 11-12 *Principles of Marketing, 10-12 *Probability & Statistics, 11-12 *Foundations of Web Design, 11-12	*English 12 – AP Literature I, 12 *English 12 – AP Literature II, 12 *Graphic Design, 11-12 *Newspaper & Media, 10-12 *Photography, 10-12 *Yearbook, 10-12 *2D Media, 10-12 *3D Media, 10-12 *Advanced 2D, 11-12 *Advanced 3D, 11-12 *Advanced Art, 12 Art Techniques, 9-11 Art Exploration, 9-12 Digital Media, 10-12 Video Production, 10-12	*Animal Behavior, 12 *Anatomy & Physiology, 11-12 *Certified Nursing Assistant, 10-12 *Chemistry, Honors, 10-12 *Culinary Skills I, 10-12 *Culinary Skills II, 11-12 *Environmental Science, 11-12 Fundamentals of Nutrition Culinary Essentials, 9-12 Health Sciences I, 10-12 *Health Sciences II, 10-12 *Health Sciences III, 12 Human Growth & Development, 10-12 *Weights, 11-12 *Wellness, 11-12	Child Development, 9-11 *Culinary Skills I, 10-12 *Culinary Skills II, 11-12 *Early Childhood Education & Services, 10-12 *Early Childhood Practicum, 11-12 Fundamentals of Nutritional Culinary Essentials, 9-12 *Human Development and Cognition, 11-12 Human Growth & Development, 10-11 Introduction to Professional Education, 11-12 Law Education, 9-10 *PK-12 Instructional Design, 11-12 Psychology, 11-12 Sociology, 11-12	*Introduction to Programmable Logic Controllers Systems, 11-12 *Basic Electronics, 10-12 *Advanced Electronics, 10-12 *Mechatronics I, 11-12 *Mechatronics II, 11-12 *Robotics, 11-12 *Advanced Robotics, 11-12 Introduction to Engineering, 9 Engineering Concepts, 11-12 Computer-Aided Drafting – Solidworks I, 10-12 Computer-Aided Drafting – Solidworks II, 11-12 Architectural Drafting & Design, 11-12 Linkages, 9-10 *Manufacturing Processes, 10-12 *Manufacturing Welding, 10-12 *Advanced Manufacturing Design, 11-12 Introduction to Manufacturing Woods, 9-10 *Manufacturing Woods, 10-12 *Principles of Construction Technology, 11-12 *Advanced Construction Technology, 12 *Introduction to Automotive Technology, 11-12 *Basic Automotive Technology Service, 11-12 *Intermediate Autos Technology Service, 12 *Advanced Automotive Technology Service, 12 *Technical Math, 12

## Business

	Introduction	Intermediate	Capstone
Accounting	Introduction to Business Personal Finance Personal Financial Planning	Accounting I	Accounting II
Advanced Accounting	Accounting III	Accounting IV	Work-Place Experiences
Finance	Introduction to Business Personal Finance Personal Financial Planning	Accounting I	Probability & Statistics Economics
Entrepreneurship	Introduction to Business	Accounting I Principles of Marketing Economics	Entrepreneurship
Marketing Entrepreneurship	Principles of Marketing	Marketing Management	Entrepreneurship
Business Technology	Information Technology I	Information Technology II	Foundations of Web Design
Data Science	Information Technology II	Foundations of Web Design	Probability & Statistics
Video Production	Digital Media	Video Production	Foundation of Web Design

**Technology Recommendation:** Any student considering a 2 year or 4 year degree in business should consider taking Information Technology I and II to become proficient and certified in Microsoft Office Suite - Word, PowerPoint, and Excel.

# Business

## **Career Seminar** (semester)

**Type:** Required for Freshmen

**Prerequisites:** None

**Grade:** 9

**Credits:** 5

**Lab Fee:** None

This course prompts freshmen to think about life during and after high school. Interest, skill and personality assessments are used to help students narrow down potential academic and career paths. Students are taught skills required for academic and career success. They will develop future plans and goals for their life in the next 1, 5 and 10 years. Students will explore the Nebraska Career Education Model and relevant careers from interest surveys. If this course needs to be retaken, students will need to do so during summer school.

## **Personal Finance** (semester)

**Type:** Required

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This course will help students become financially responsible, conscientious members of society. Units of study include careers and goals, budgeting and planning, financial institutions, credit, consumer decision-making, insurance and risk management, and postsecondary preparation.

## **Personal Financial Planning** (semester)

**[DC Option CCC-BSAD 1360 (3 credits)]**

**Type:** Graduation Requirement Elective (for Personal Finance)

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

A study and application of the steps required in the personal financial planning process including financial position, financial goals, spending budget, tax planning, investment options, real estate investments, insurance, estate planning and financial plan implementation. A personal or financial plan will be developed. The learner will be exposed to all of the areas of personal finance that have a major impact on the learner's financial life.

## **Keyboarding Applications** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** None

This course emphasizes BASIC keyboarding skills. Students will develop touch typing techniques and proper key stroking while

developing compositions and proofreading skills as well as speed and accuracy. This course is recommended for students with limited computer experience and/or keyboarding skill.

## **Introduction to Business** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** None

This introductory course develops student understanding and appreciation of the business world. Units of study included in the class include economics, management, marketing, and business ethics. Students should complete this course prior to registering for intermediate and capstone courses in the business management and administration career field.

## **Principles of Marketing** (semester)

**Type:** Elective

**Prerequisite:** Completion of Introduction to Business with at least a passing grade

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course introduces basic marketing concepts and business skills. Units of study include marketing scope and concept, economics, market segmentation, selling and marketing careers.

## **Marketing Management** (semester)

**Type:** Elective

**Prerequisite:** Completion of Principles of Marketing

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course builds upon the basic marketing concepts. Units of study include promotion, pricing, channel management, marketing research, and product/service management.

# Business

## **Entrepreneurship** (semester)

**Type:** Elective

**Prerequisite:** Completion of Principles of Marketing and Marketing Management

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This course emphasizes skills needed to plan, organize, finance, and operate a business enterprise. Units of study include marketing, economics, finance, accounting, management, ethics, and global markets. As a final project, students will create a business plan and food truck mode

## **Accounting I & II** (each a semester)

**Type:** Elective

**Prerequisite:** Introduction to Business, Principles of Marketing and Marketing Management recommended. Students must sign up for both Accounting I and Accounting II.

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

Accounting is an essential course for students who plan to major in business after high school. This course emphasizes basic accounting concepts and accounting principles including recording, summarizing and reporting principles of income and expenses and asset valuation, accounting systems and controls. Students will explore career opportunities in the accounting field.

## **Accounting III & IV** (year)

**Type:** Elective

**Prerequisite:** Accounting I & II. Students must sign up for both Accounting III and Accounting IV.

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

Students will reinforce basic accounting principles, procedures, and terminology. The course also introduces advanced accounting concepts with emphasis on inventories, depreciation, stocks, bonds, taxes and further enhancement of accounting skills.

## **Information Technology Applications I**

(semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course focuses on Microsoft Office applications. Students will modify and create business documents using intermediate/advanced Word and PowerPoint plus introductory Excel spreadsheets. Students will read technical instructions, problem solve and work independently to complete documents. NOTE: All projects are completed on PC laptops in class, not on Chromebooks. Students in Information Technology courses have the opportunity to earn MOS industry certification.

## **Information Technology Applications II**

(semester)

**Type:** Elective

**Prerequisite:** Information Technology Applications I

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course focuses on Microsoft Office applications. Students will review Word and PowerPoint plus modify and create business documents using intermediate/advanced Excel spreadsheets and introductory Access databases. Students will read technical instructions, problem solve and work independently to complete documents. NOTE: All projects are completed on PC laptops in class and not on Chromebooks. Students in Information Technology courses have the opportunity to earn MOS industry certification.

## **Digital Media** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

Students will create, design, and produce digital media including sound, video, and graphics. Emphasis will be placed on effective use of tools for interactive multimedia production including storyboarding, visual development, podcasts, and project management. Programs we explore include: iMovie, a variety of programs within Adobe Suite, and other various multimedia platforms.

# Business

## **Video Production** (semester)

**Type:** Elective

**Prerequisite:** Digital Media

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

Students will expand their digital media skills of interviewing, reporting, writing, editing, videography and design, using advanced programs such as Final Cut Pro. Students will explore careers while working together to create projects in a variety of media such as web and broadcasting. The emphasis of Video Production is on collaboration and career exploration, and creating a school newscast.

## **Foundations of Web Design** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** Completion of Information Technology I and II

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Students will write HTML coding, design effective websites using appropriate software and templates. Students will also learn about e-commerce, intellectual property, and copyright laws. This class requires creative thinking, ability to learn new, complex software, and incorporate multiple aspects of design.

# Educational Support Services

Classes in this section require program approval.

## **Academic Support** (semester)

**Type:** Elective

**Prerequisite:** Teacher Recommendation, IEP Team decision

**Grades:** 9, 10, 11, 12

**Credits:** None

**Lab Fee:** None

Academic Support offers academic assistance based on the individual needs of students. Remedial and tutorial support is provided for students receiving instruction through regular curriculum. Students will use class time to work towards IEP goals. Students will also have the opportunity to meet with NE Vocational Rehabilitation Services to help plan for post secondary options.

## **Behavioral Skills** (semester)

**Type:** Elective

**Prerequisite:** Teacher Recommendation, IEP Team decision

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** None

Behavior Skills focuses interventions on the social, emotional and behavioral needs of students while providing instruction to support the students' participation and progress in the general education curriculum. Behavior intervention plans are individualized to meet the needs of each student. Students are integrated into general education classrooms whenever possible.

## **Job Site** (year)

**Type:** Elective

**Prerequisite:** Teacher Recommendation, IEP Team decision

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

Job Site experiences foster adult employment success for all youth, particularly for those with disabilities. Exposing youth with disabilities to work-based experiences helps them in identifying their career interests in building self-confidence. In addition, it provides an opportunity for them to learn about workplace culture and expectations and to make what they are learning in school more meaningful through real-world applications.

## **Curriculum and Communication Life**

### **Skills** (year)

**Type:** Elective

**Prerequisite:** Teacher Recommendation, IEP Team decision

**Grades:** 9, 10, 11, 12

**Credits:** 10

**Lab Fee:** None

Curriculum and Communication Life Skills serves students who require a functional life skill curriculum. Comprehensive instruction is provided in the least restrictive environment, the community and the job sites in order to maximize each student's potential for becoming productive and contributing member of the community. Opportunities are also provided for students to participate in appropriate activities with non-disabled peers. The following domains are emphasized:

- Functional Math skills
- Functional Reading skills
- Communication skills
- Personal Health and Safety
- Community, Recreation and Leisure skills
- Vocational skills
- Domestic skills
- Social skills

All students are on individualized programs according to their own personal needs as determined by the Individual Education Plan (IEP) team.

### **English Skills I-IV** (year)

**Type:** Graduation Requirement Elective

**Prerequisite:** Teacher Recommendation, IEP Team decision

**Grades:** 9, 10, 11, 12

**Credits:** 10

**Lab Fee:** None

Students will learn important components of Language Arts. Reading strategies, literary elements, vocabulary strategies, grammar techniques, and the writing process for different forms of writing will be taught. Students will learn strategies and skills to be better prepared for the required assessments and possible transition into general English. Students will be placed into the program at the appropriate level using a placement test, previous classroom performance, and teacher recommendations.

# Educational Support Services

## **EL English A & B** (semester)

**Type:** Required

**Prerequisites:** Teacher Recommendation

**Credits:** 5 English per semester

**Grades:** 9, 10, 11, 12

**Lab Fee:** None

Students will use leveled reader novels to learn essential components of the English language, reading strategies, literary elements, vocabulary strategies, and the writing process for informative paragraphs reflecting on the novels they read. Students will be placed in these classes at the appropriate level (A or B) dependent upon the ELPA and other accompanying class assessments, previous classroom performance, and/or teacher recommendations.

## **English Language Development (ELD) A**

(semester)

**Type:** Required Elective

**Prerequisites:** Teacher Recommendation

**Credits:** 5 Elective per semester

**Grades:** 9, 10, 11, 12

**Lab Fee:** None

ELD A uses the materials to focus on the study of the English Language. Students will focus on language to survive in the community and school. Students will learn basic English skills such as phonics, pronunciation, simple grammar, and vocabulary. Students who are new to this country and are assessed to be at this level are required to take this course. Students will be placed in this class based on the ELPA, ELPA screener, and other curricular placement assessments.

## **English Language Development (ELD) B**

(semester)

**Type:** Required Elective

**Prerequisites:** Teacher Recommendation

**Credits:** 5 Elective per semester

**Grades:** 9, 10, 11, 12

**Lab Fee:** None

ELD B uses the materials to focus on the study of the English Language. Students will focus on the expansion of language to survive in the community and school. Students will work on intermediate English skills such as phonics, pronunciation, simple grammar, and vocabulary. Students will be placed in this class based on the ELPA, ELPA screener, and other curricular placement assessments.

## **English Language Development (ELD) C**

(semester)

**Type:** Required Elective

**Prerequisites:** Teacher Recommendation

**Credits:** 5 Elective per semester

**Grades:** 9, 10, 11, 12

**Lab Fee:** None

ELD C uses the materials to focus on the study of the English Language. Students will focus on the expansion of language to survive in the community and school. Students will work on more advanced English skills such as phonics, pronunciation, and vocabulary. Students will be placed in this class based on the ELPA, ELPA screener, and other curricular placement assessments.

# Educational Support Services

## **EL Language Arts 1-3** (semester)

**Type:** Required

**Prerequisites:** Teacher Recommendation

**Credits:** 5 English per semester

**Grades:** 9, 10, 11, 12

**Lab Fee:** None

Students will learn essential components of the English language, reading Strategies, literary elements, vocabulary strategies, grammar techniques, and the writing process for informative and persuasive paragraphs and essays. Students will be placed in the class at the appropriate level (1-3) dependent upon the ELPA Summative, ELPA Screener, other placement assessments, previous classroom performance, and/or teacher recommendations.

# English

English Courses	
<b>9th Grade</b>	<ul style="list-style-type: none"> <li>English 9</li> </ul>
<b>10th Grade</b>	<ul style="list-style-type: none"> <li>English 10 or English 10 Honors</li> <li>Speech (see below)</li> <li>Newspaper and/or Yearbook (elective credit ONLY)</li> </ul>
<b>11th Grade</b>	<ul style="list-style-type: none"> <li>English 11 or English 11 Honors</li> <li>Speech (see below)</li> <li>Newspaper and/or Yearbook (elective credit ONLY)</li> </ul>
<b>12th Grade</b>	<ul style="list-style-type: none"> <li>English 12</li> <li>AP Literature I and/or II</li> <li>Speech (see below)</li> <li>Newspaper and/or Yearbook (elective credit ONLY)</li> </ul>

- One semester of **Speech** is required for graduation.
- Newspaper** and **Yearbook** - Both classes require an application. See the course descriptions or advisors for details.

## Placement Scores Required for CCC English Composition

ACT	NWEA MAP	CCC Course Recommendation
English	Language	
18	223	ENGL 1010 English Comp

### English 9 (year)

**Type:** Graduation Requirement Option

**Prerequisite:** None

**Grades:** 9

**Credits:** 10

**Lab Fee:** None

English 9 emphasizes both reading and writing to help students better understand the strong connection between both types of learning activities. Students will engage with a variety of informational and literary texts and write for multiple purposes. A focus will be placed on how what students read should help to inform what students write. Core strategies that will be utilized

throughout the class:

- Students will apply reading strategies to build background knowledge and understand multiple types of text.
- Students will gather evidence to gain a deeper understanding of text and support their thinking, claims, and ideas.
- Students will combine and express ideas through various writing experiences.

Titles taught in English 9 include *Romeo and Juliet*, *Speak*, and *Animal Farm*

# English

## **English 10** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** None

**Grades:** 10

**Credits:** 10

**Lab Fee:** None

English 10 emphasizes both reading and writing to help students better understand the strong connection between both types of learning activities. Students will build upon the skills learned in English 9 and will engage with more complex, informational, and literary texts and write for varying purposes. A continued focus will be placed on how what students read should help to inform what students write. Core strategies that will be utilized throughout the class:

- Students will apply reading strategies to build background knowledge and understand multiple types of text.
- Students will gather evidence to gain a deeper understanding of text and support their thinking, claims, and ideas.
- Students will combine and express ideas through various writing experiences.

Titles taught in English 10 include *Oedipus, Stotan!*, *The Hobbit*, and *Julius Caesar*.

## **English 10 Honors (5.0 Grade Scale)**

(year)

**Type:** Graduation Requirement Option

**Prerequisite:** Teacher Recommendation

**Grades:** 10

**Credits:** 10

**Lab Fee:** None

English 10 Honors emphasizes both reading and writing to help students better understand the strong connection between both types of learning activities. Students will build upon the skills learned in English 9 and will engage with more complex, informational, and literary texts and write for varying purposes. A continued focus will be placed on how what students read should help to inform what students write. Core strategies that will be utilized throughout the class:

- Students will apply reading strategies to build background knowledge and understand multiple types of text.
- Students will gather evidence to gain a deeper understanding of text and support their thinking, claims, and ideas.
- Students will combine and express ideas through various writing experiences.

Titles taught in English 10 Honors include *Peace Like a River*, *Julius Caesar*, *The House on Mango Street*, *Fahrenheit 451*, *Lord of the Flies*, and *Oedipus*.

## **English 11** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** None

**Grades:** 11

**Credits:** 10

**Lab Fee:** None

English 11 will use current literature containing social themes relevant to contemporary man. Emphasis will be placed on writing skills, vocabulary improvement, and comprehension and interpretation of literature. A grammar review prior to the ACT test will be given. Core strategies that will be utilized throughout the class:

- Students will apply reading strategies to build background knowledge and understand multiple types of text.
- Students will gather evidence to gain a deeper understanding of text and support their thinking, claims, and ideas.
- Students will combine and express ideas through various writing experiences.

Titles taught in English 11 include *Montana 1948*, *A Lesson Before Dying*, *Of Mice and Men*, *The Kite Runner*, and *A Raisin in the Sun*.

# English

## **English 11 Honors (5.0 Grade Scale)** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** None

**Grades:** 11

**Credits:** 10

**Lab Fee:** None

English 11 Honors emphasizes both reading and writing to help students better understand the strong connection between both types of learning activities. Students will build upon the skills learned in English 10 and will engage with more complex, informational and literary texts and write for varying purposes. A grammar review prior to the ACT test will be given. Core strategies that will be utilized throughout the class:

- Students will apply reading strategies to build background knowledge and understand multiple types of text.
- Students will gather evidence to gain a deeper understanding of text and support their thinking, claims, and ideas.
- Students will combine and express ideas through various writing experiences.

Titles taught in English 11 Honors include *The Scarlet Letter*, *The Color Purple*, *The Road*, *The Great Gatsby*, *Of Mice and Men*, and *A Separate Peace*.

## **English 12** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** None

**Grades:** 12

**Credits:** 10

**Lab Fee:** None

English 12 will read various literary selections. These selections will deal with social themes relevant to contemporary man. Students will also be expected to compose a variety of writing assignments relevant to the literary selections. These assignments will be used to improve the student's writing ability in reference to organization, mechanics of grammar, and syntax. Core strategies that will be utilized throughout the class:

- Students will apply reading strategies to build background knowledge and understand multiple types of text.
- Students will gather evidence to gain a deeper understanding of text and support their thinking, claims, and ideas.
- Students will combine and express ideas through various writing experiences.

Titles taught in English 12 include *Brave New World*, *Hamlet*, *Catcher in the Rye*, *I Know Why the Caged Bird Sings*, *Red Sky at Morning*, and *The Crucible*.

## **Speech** (semester)

**Type:** Graduation Requirement

**Prerequisite:** None

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

Students will write and deliver speeches with an effective introduction, body, and conclusion. Types of speeches presented will include demonstration speeches, informative speeches, persuasive speeches, sales talks, and impromptu speeches. Students will learn and practice delivery skills to help them better communicate with a live audience. They will also learn to make effective visuals.

## **English 12 Advanced Placement**

### **Literature I (5.0 Grade Scale)** (semester)

**Type:** Graduation Requirement Option

**Prerequisite:** English 11 or English 11 Honors, English teacher recommendation.

**Grades:** 12

**Credits:** 5

**Lab Fee:** None

AP Literature I is primarily a survey of major English writers and their works in order to provide students with some background for the Advanced Placement test. In addition, emphasis will be placed on the philosophical ideas presented in these works to see how they represent their place in history and how they have influenced American and British thought. The students will also be exposed to various writing forms, in particular the writing of explications of literary works. Colleges participating in the Advanced Placement program waive requirements and give credit for high achievement on the AP test. Students will be given the option of taking the Advanced Placement test; those taking the test will have to pay the cost of test administration.

Titles taught in AP Literature I include *Brave New World*, *Hamlet*, *Gulliver's Travels*, and *1984*.

# English

## **English 12 Advanced Placement**

### **Literature II (5.0 Grade Scale)** (semester)

**Type:** Graduation Requirement Option

**Prerequisite:** English 11 or English 11 Honors, English teacher recommendation.

**Grades:** 12

**Credits:** 5

**Lab Fee:** None

AP Literature II will place greater emphasis on achieving skills to take the Advanced Placement test through the study of various genres of literature. Colleges participating in the Advanced Placement program waive requirements and give credit for high achievement on the AP test. Students will be given the option of taking the Advanced Placement test; those taking the test will have to pay the cost of test administration.

# English-Electives

## **Yearbook** (year)

**Type:** Elective

**Prerequisite:** Application and selection. Applications are available from the yearbook advisor.

**Grades:** 10, 11, 12

**Credits:** 10 Elective

**Lab Fee:** None

The staff's major goal is the publication of the yearbook. Students sell and design advertising, do layouts, write copy and headlines, and take and edit pictures. Students are expected to complete the entire year's course unless specific arrangements are made with the advisor. Staff members will be expected to complete work outside of the school day/week. This class does not fulfill English entrance requirements at UNL, UNK, or UNO. **This class does not satisfy English graduation requirements.**

## **Newspaper & Media** (year)

**Type:** Elective

**Prerequisite:** Application and selection. Applications are available from the newspaper advisor.

**Grades:** 10, 11, 12

**Credits:** 10 Elective

**Lab Fee:** None

Working as a team, the newspaper staff's major responsibility will be to publish the school newspaper. Students will be responsible for identifying the contents, qualities and types of stories that will appear in each issue as they gather school news and write stories. Other projects to be taken on by the newspaper staff may include working with video and other electronic media. The role of the student journalist is expanding beyond traditional print media and this course provides students a contemporary experience in journalism like none other before. **This class does not satisfy English graduation requirements.**

# Family and Consumer Sciences

## Human Sciences and Education Career Field

	Introduction	Intermediate	Capstone
Early Childhood Education and Services	Child Development	Early Childhood and Education services	Early Childhood Practicum
		Human Growth and Development	

## Hospitality and Tourism Career Field

	Introduction	Intermediate	Capstone
Culinary Arts and Event Planning	Fundamentals of Nutrition and Culinary Essentials	Culinary Skills I	Culinary Skills II

# Family and Consumer Sciences

## **Child Development** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** None

In this course students will explain the following: influences on parenting, decisions to make before becoming a parent, family planning, conception, prenatal development, healthy pregnancy, birth, and care of the newborn. Students will also study how to help grow and develop the physical, social-emotional, and intellectual development of the newborn through toddler years. In addition students will study and explore parenting and childcare practices that maximize human growth and development. This class requires the RealCare Baby to be taken home by the student and the Empathy Belly to be worn during the school day.

## **Human Growth and Development** (semester)

**Type:** Elective

**Prerequisite:** Child Development

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course covers the study of human development through various theories (physical, mental, emotional, moral, and social) through the entire lifespan. Students will learn about appropriate, healthy development from conception through early adulthood along with developmental concerns and milestones for each age group. Special topics include families, values and their developmental influence, current issues and trends in modern society, supports and services that may be utilized in cases of developmental deficiencies or delays, and brain development throughout the lifespan.

## **Early Childhood Education and Services**

(semester)

**Type:** Elective

**Prerequisite:** Child Development

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course focuses on toddlers through preschool age children in areas such as: creating a learning environment, interacting positively with children, creating learning activities, health/safety, and nutrition. This class will also examine various types of early childhood programs and the license requirements related to each, program planning and evaluation. Students will evaluate external support systems that provide services for parents and the impact of early identification of high ability learners, children with special needs, and language acquisition. In class students will create age appropriate activities to do at an Early Childhood Center. These activities will apply the knowledge and skills they've

acquired from class. Students also have the opportunity to become certified with "Safe with You" training.

## **Early Childhood Practicum** (semester)

**Type:** Elective

**Prerequisite:** Child Development, Early Childhood Education and Services and successful completion or concurrent enrollment of Human Growth and Development

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Students will apply knowledge about child development through practicum experience in the early childhood setting. This class requires students to have a vehicle to transport themselves to tier practicum experiences. While in this class students will learn to create lessons that meet children's developmental needs and interests. Students will build skills to have positive interaction with children and develop relationships with colleagues. With this class students will analyze federal, state, and local licensing and certification guidelines when designing an early childhood business. While completing their practicum students will complete a working early childhood portfolio used for applying for internships and work-based learning opportunities.

## **Fundamentals of Nutrition Culinary Essentials** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course provides the beginning base foundation of nutrition, dietary recommendations, and fundamentals of culinary essentials. Students will learn to read nutrition fact labels and choose healthier, nutrient dense foods. Students will demonstrate food preparation skills, responsible financial practices when planning meals, and impacts of science and technology on foods. Students will also learn about how culture and socioeconomic status affects food choices.

# Family and Consumer Sciences

## **Culinary Skills I** (semester)

**Type:** Elective

**Prerequisite:** Fundamentals of Nutrition and Culinary Essentials

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This course focuses on further developing the culinary skills and concepts from the Fundamentals of Nutrition and Culinary Essentials course. Topics include meal planning, food preparation, and marketing a variety of menu items following industry standards. Technical skills will be developed through the use of professional tools and equipment in food labs. The opportunity for “ServSafe” certification is available through this course.

## **Culinary Skills II** (semester)

**Type:** Elective

**Prerequisite:** Fundamentals of Nutrition and Culinary Essentials and Culinary Skills I

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This course focuses on the application of culinary skills developed in the prerequisites Fundamentals of Nutrition and Culinary Essentials and Culinary Skills I. Topics covered include restaurant marketing, menu management, cost control, breakfast cookery, fruits and vegetables, potatoes, grains and pastas, meat, poultry and seafood, plating and garnishing, global cuisines, restaurant business management plan and food service management.

# Fine Arts

Course offerings in the area of fine arts listed in this section are divided into four subheadings:

## **Arts-Visual, Music-Instrumental, Music-Vocal, and Theatre.**

	<b>Visual Art Department</b>			
<b>Art</b>	Art Explorations	Art Techniques		
<b>2D Media</b>	Art Techniques	2D Media	Advanced 2D Media or Graphic Design	Advanced Art
<b>3D Media</b>	Art Techniques	3D Media	Advanced 3D Media	Advanced Art
<b>Photography</b>	Art Techniques	Photography		

# Art

## **Art Exploration** (semester)

**Type:** Tier 1 Elective; meets Fine Arts requirement

**Prerequisite:** None

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** \$8.00

Art Exploration is designed for students who want to explore art media and art appreciation. Students will learn about the creative process and its use for problem solving in art. Individual creativity and collaboration among student groups will be used to create 2D, 3D, and multimedia projects. Students will draw inspiration from science, technology, engineering, math, literature and contemporary art. The class will focus on forming creative ideas and using the Elements of Art rather than the development of art techniques.

## **Art Techniques** (semester)

**Type:** Tier 1 Elective; meets Fine Arts requirement

**Prerequisite:** Two or more Middle School Art classes

**Grades:** 9, 10, 11

**Credits:** 5

**Lab Fee:** \$8.00

This class is a requirement for all art classes. Students learn the techniques used to design two and three dimensional art works as well as how artists put ideas together to make their art. Sketchbooks will be utilized for writing, sketching, and planning. The techniques you learn in this course will be further developed in 2D Media and 3D Media, therefore it is a requirement for those classes. Art Techniques provides hands-on practical experiences along with some aspects of art history, to use throughout one's life and all other art courses taken at CHS.

# Fine Arts

## **Photography** (semester)

**Type:** Tier 2 Elective; meets Fine Arts requirement

**Prerequisite:** Art Techniques

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** \$10.00

In this course, students will learn the application of photography and digital photo editing. Focus will include the basics of photographic compositions with an emphasis on the Principles of Design. This course is designed for the student who has no background in photography. Students will be using their personal cell phone devices for photography. This course would also be good for students that are interested in Yearbook or Newspaper.

## **2D Media** (semester)

**Type:** Tier 2 Elective

**Prerequisite:** Art Techniques

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** \$12.00

Students will use an array of methods and materials to create two-dimensional artworks. Students will learn the steps of the creative process to prepare, create and display their work. Art forms could be made through drawing, simple paint methods, printmaking and collage. Students will keep a sketchbook to outline ideas and to take notes, as well as assess their own work through critiques. Students interested in taking several art classes should take 2D Media because it is a prerequisite for Tier 3, 2D Advanced Art.

## **3D Media** (semester)

**Type:** Tier 2 Elective

**Prerequisite:** Art Techniques

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** \$12.00

This class is a study of the methods used in three-dimensional construction. It will include the creation of functional art and sculpture through the use of a wide variety of materials. Building, firing, and glazing pottery will be emphasized. In addition, students will be expected to critique their own and their peers' work.

## **Advanced 2D** (semester)

**Type:** Tier 3 Elective

**Prerequisite:** Art Techniques and 2D Media

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** \$12.00

This class involves the advanced application of drawing and design fundamentals through drawing, painting, and printmaking techniques. Oil pastels, chalk pastels, charcoal, ink, acrylic, and watercolor will be used to create artworks. Students will have an opportunity to study the techniques used by a variety of artists as well as developing their own ideas and styles. The class is set up in a studio setting in which students will develop ideas into art work for their portfolio. The class includes the historical study of selected artists working in two-dimensional form.

## **Graphic Design** (semester)

**Type:** Tier 3 Elective

**Prerequisite:** Art Techniques and 2D Media

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** \$10.00

This class will explore the creation and uses of graphic design. It will introduce students to art-related careers as well as the techniques and terminology used by graphic artists. Students will learn to use software graphic designers use, including Adobe Illustrator, Adobe Photoshop, and free online programs to create a variety of projects. Students will determine how to communicate effectively through typography, icons, logo design, posters, packaging, illustration, and image manipulation to convey a message visually. After students have completed this course, they will be able to solve problems visually using design principles learned in previous art and computer courses.

## **Advanced 3D** (semester)

**Type:** Tier 3 Elective

**Prerequisite:** Art Techniques and 3D Media

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** \$12.00

This class involves the advanced application of design fundamentals to functional art and sculptural forms. Artworks will be created with clay and a variety of additional materials. In addition, students will participate in written and verbal critiques.

# Fine Arts

## **Advanced Art** (semester)

**Type:** Tier 4 Elective

**Prerequisite:** Advanced 2D, and/or Advanced 3D, and an art teacher recommendation.

**Grades:** 12

**Credits:** 5

**Lab Fee:** \$12.00

Advanced Art is for students who are interested in pursuing art after high school and/or show outstanding ability in the arts. The course will emphasize the building of a portfolio, which will include two and three dimensional art works. Students will be expected to develop and create their own original ideas, along with critiquing their own and their peers' work. Artwork will be showcased during the applicable semester Art Show (Fall or Spring).

# Fine Arts

## Music-Instrumental

### **Band-Cadet Marching** (fall semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** Successful completion of middle school band, or permission of the director. Students must also agree to fully participate in all performances of the Cadet Band. This course includes brass and woodwind players.

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** \$35.00 (does not include shoes and gloves)

This semester-long course serves as an introduction to high school band. The first quarter will focus on the fundamentals of marching band and includes performances at three or four home football games, the Columbus Days parade, the Columbus Marching Festival Parade, and 1 away marching band competitions. This course will require 8-10 rehearsals before school and 2 rehearsals on Saturdays. During the second quarter students will perform at three or four home basketball games and at the Winter Fine Arts Festival.

### **Band-Varsity Marching** (fall semester)

**Type:** Elective/Co-Curricular; meets Fine/Applied Arts requirement

**Prerequisite:** Students must agree to fully participate in the co-curricular marching band. This course is for brass and woodwind players only. A director recommendation is also required.

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** \$55.00 (does not include shoes and gloves)

This semester-long course will focus on musical performance on the move. The first quarter will focus on literature used for competitive marching shows, and will be co-curricular with the full marching band. Marching Band students will meet for marching practice before school daily during the first quarter, as well as participate in 10 days of camps in late July/early August. The marching band will perform at home football games and any playoff football games along with two parades, and 4-5 competitions. During the second quarter the Marching Band will perform in support of three or four home basketball games and will perform at the Winter Fine Arts Festival.

### **Band-Fall Concert** (fall semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** At least two years of previous band instruction

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** \$10.00 (includes ensemble method book)

This semester-long course is for students who wish to participate in band in the fall, but not in the marching band. Students will focus on the fundamentals of instrumental performance through both small ensemble and full band rehearsals. The fall band will perform a concert and in small groups.

### **Band-Spring Concert** (spring semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** At least two years of previous band instruction

**Grades:** 9, 10, 11, 12

**Credits:** 5

**Lab Fee:** \$10.00 (includes ensemble method book)

This semester-long course is for any instrumental music student. Students will focus on the fundamentals of instrumental performance through both small ensemble and full band rehearsals. The spring band will perform a concert and in small groups including a couple of home basketball games.

### **Band-Symphonic** (spring semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** By audition only

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** \$10.00 (includes ensemble method book)

The Symphonic Band is by audition only and consists of 40 wind players and 5 percussionists. Students wishing to participate in this ensemble should audition prior to registration. The ensemble focus is on challenging wind band material, and on performing at a high level. The ensemble will perform at the NSBA Concert Band Festival, District Music Contest, a public concert in March and May, home basketball games and two concerts.

# Fine Arts

## **Band-Jazz** (year)

**Type:** Elective

**Prerequisite:** By audition only

**Grades:** 9, 10, 11, 12

**Credits:** 10

**Lab Fee:** None

The Jazz Band will perform varied genres of jazz, develop creativity through improvisational skill, and work to hone their musicianship skill. This is an advanced performing ensemble that will require some solo work along with ensemble performance. The band participates in at least three jazz festivals and performs two public concerts.

## **Percussion** (year)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** At least three years of either percussion performance experience or piano lessons. Students must also agree to fully participate in the co-curricular marching band

**Grades:** 9, 10, 11, 12

**Credits:** 10

**Lab Fee:** \$100.00 (includes instrument usage fee, consumable materials, sticks and mallets, camp fees) This does not include Marching fees

This year-long ensemble has an extensive performance calendar. Members will participate in the marching band in the fall, and at numerous performances throughout the year including, but not limited to: Elementary School Assemblies, band concerts, and a Winter Percussion Ensemble. All members are required to participate in the Marching Band, however, the Winter Ensemble is optional.

## **Guitar** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 10, 11, 12

**Credits:** 5

**Materials Needed:** It is highly recommended that students own their own guitar for use at home. Class guitars are provided for school use.

**Lab Fee:** \$10.00

This is an introductory guitar course designed to help students learn many of the different styles and techniques of guitar playing. Primary areas of focus include reading tablature, performing open string chords, learning common progressions and strumming patterns, and interpreting rhythms. There may be performance opportunities for the public.

# Fine Arts

## Music-Vocal

### **Anchor Chorus (semester)**

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisites:** None

**Grades:** 9-12

**Credits:** 5-10

**Lab Fee:** None

Anchor Chorus is an introductory choir class for freshman-seniors. This class will primarily focus on our concert performances for its main learning goal, but also includes singing fundamentals and learning how to read music. I want my students to look forward to coming to class everyday knowing that they are going to do something fun while learning what makes music and singing so awesome!

This class is uniquely designed to be taken for either a semester or a year. Freshman who would like a full year of choir are encouraged to take this route. Any 10-12th grade student that passes this class for one semester is immediately eligible to move to the CHS Navigator Chorus in any upcoming semester. This class gives two graded public performances each semester.

### **Navigator Chorus (Choir 2) (semester)**

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisites:** 1 semester of Anchor Chorus or by permission from the choir director.

**Grades:** 10-12

**Credits:** 5-10

**Lab Fee:** None

Anchor Chorus is a Junior Varsity choir class for sophomores-seniors. This class builds upon the skills built in Anchor Chorus and features more challenging (and fun!) music and performance opportunities. This class is designed to prepare students who want to continue to the highest level of vocal music at CHS while still appealing to students who just want to take choir for fun.

This class is uniquely designed to be taken for either a semester or a year. Sophomores who would like a full year of choir are encouraged to take this route. Any 11-12th grade student that passes this class for one semester and successfully completes the audition process is eligible to move to the CHS Captain's Chorale the following semester. This class gives two graded public performances each semester.

### **The CHS Captain's Chorale (year)**

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisites:** Successful audition or by permission from the director.

**Grades:** 11-12

**Credits:** 10

**Lab Fee:** \$10 for Choir Robe Upkeep and Repairs

The CHS Captain's Chorale is the Varsity Choir at CHS. This group strives to push the boundaries of what high school choirs are capable of in terms of both vocal performance and musicianship. Students that get into this ensemble are treated to some of the most amazing experiences Nebraska choral music has to offer, including trips, collaborations with college and other high school choirs, honor choirs, competitions, and a variety of other benefits. Since 2017, this ensemble has performed at Carnegie Hall in New York City, The Grand Ole Opry in Nashville, and Vanderbilt University.

This group gives 2-3 graded public performances per semester but also includes multiple other performance opportunities. We perform in choir robes that are maintained by CHS, so a small \$10 class fee is included to help maintain their quality.

# Fine Arts

## Music-Vocal

### Music Exploration (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisites:** None

**Grades:** 9-12

**Credits:** 5

**Lab Fee:** None

Music Exploration is a class designed to give students a chance to explore the world of music. Students will learn about some of the various aspects of musical history, genres of music, multicultural music, types of musical instruments, music technology, songwriting, the basics of music theory, and much more. This class is designed for anyone who is interested in music to have a chance to learn more without needing to give a public performance.

### New World Singers (year)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisites:** Audition or permission from the director

**Grades:** 11-12

**Credits:** 10

**Lab Fee:** None

The New World Singers are an auditioned group of Captain's Chorale students. This group focuses on other styles of vocal music outside of traditional choral music, such as vocal jazz, pop a cappella, and barbershop. Students in this group will learn an additional 15-20 songs over the course of a school year and give many more performances than the normal choir student. This includes choral festivals, private parties, and community outreach. This class also features a competitive season of four to five festivals and contests. The New World Singers are one of the most well known vocal groups in the state of Nebraska and have been honored with many competitive victories and high profile public performances.

# Fine Arts

## Theatre

### **Theatre I** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 9, 10, 11

**Credits:** 5

**Lab Fee:** None

This course is divided into three portions: Theatre History, Technical Theatre, and Acting. Theatre History will begin with a brief history of Greek theatre, theatre in the Middle Ages, the Royal Theatre, theatres of Asia, realism, and the modern musical. The technical portion of the class will dive into the roles of a scenic designer and director, thereby gaining a better understanding of what those two roles bring to the theatre. The course nears its close with a unit on acting in which students will present a monologue, a two-person scene, and a group scene (all of which require memorization).

### **Stagecraft** (semester)

**Type:** Elective

**Prerequisite:** Theatre I

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This class is for students who have demonstrated advanced proficiencies in phases of play production, specifically scenic design. In this class, students will practice set design, scenic drafting, budgeting for a theatrical production, and will help with the building of a CHS theatrical production.

### **Stage Performance** (semester)

**Type:** Elective

**Prerequisite:** Theatre I

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

This class is for students who have demonstrated advanced proficiencies in phases of play production, specifically acting. In this class, acting techniques will be studied, critiqued, and applied to a variety of performances. Some in-class performances will include pantomime, a two-person scene, a group scene, and monologues from both contemporary dramatic literature and Shakespeare.

# Health Sciences Pathway

The health science pathway is an opportunity for students who are considering healthcare as a career field. The health science pathway will offer students a look in the career field

## **Health Sciences I** (semester)

**Type:** Elective

**Prerequisites:** None

**Grades:** 10,11,12

**Credits:** 5

**Lab Fee:** TBD

In this course, students will be introduced to the basics of the healthcare industry. Students will learn the technical skills in the healthcare profession such as identifying the normal ranges for vital signs and practicing taking and recording the information. Students will learn existing and potential safety hazards in the workplace as well as safety practices, medical terminology, and legal and ethical standards including HIPAA, patient's rights and informed consent. The students will engage in learning activities associated with healthcare careers including trends in the industry, personal aptitudes and interests related to health careers, and interacting with professionals in the field. Students will also be offered training in CPR/AED, First Aid, and Stop the Bleed.

## **Certified Nursing Assistant (CNA)** (semester)

**Fall 2022 Nursing Assistant (HLTH-1200-DC611)**

**Type:** Elective

**Prerequisites:** Health Science I & by application

**Grades:** 10, 11, 12

**Credits:** 5

**CCC Credits:** 3

**Lab fee:** \$54 to Central Community College for registration. (Subject to change)

This is a dual Credit Class offered through Central Community College.

This course will offer the student a course in basic nursing knowledge and skills for the nurse assistant in a healthcare setting. This course includes hands-on skill training as well as quizzes and a final comprehensive test. It meets federal and state requirements for Nurse Aide Training and Competency Evaluation Programs. Students are required by State and Federal guidelines to attend a minimum of 76 classroom hours (includes 1 hour for abuse/neglect training required by the State of Nebraska). This will require a commitment to time spent outside the normal classroom hours. Your time spent within scheduled class time will be recorded. The State written/skills testing is NOT part of the Central Community College or Columbus High School grade. Students must have a class average of 70% or better and complete all class time to sit for State testing.

## **Health Sciences II** (semester)

**Type:** Elective

**Prerequisites:** Health Sciences I

**Grades:** 10,11,12

**Credits:** 5

**Lab Fee:** TBD

Health Sciences II is an intermediate course that continues with the information and skills needed in the healthcare industry from Health Sciences I. In the course, students will learn content about the basic human structures and functions, as well as regulatory, transportation, maintenance, and reproductive systems in the human body. Students will explore health professions, investigate local needs in the healthcare field, research post-secondary education for appropriate careers, learn about legal and ethical issues, and also cultural and ethnic differences within the healthcare environment. At the completion of the course, students will also go through the Certified Nursing Assistant training to become licensed to work in the healthcare field.

## **Health Sciences III** (semester)

**Type:** Elective

**Prerequisites:** Health Sciences I & II or CNA

**Grades:** 12

**Credits:** 5

**Lab Fee:** TBD

This is the capstone course in the Health Science pathway and is a continuation of Health Sciences I and II. This course will include work-based learning experiences and advanced career planning as a result of this experience. Students will learn the value of networking, create a personalized portfolio, and give a final presentation at the completion of the course.

# Mathematics

A student may only be enrolled in one math class per academic year unless they have failed a previous math class or they have a teacher recommendation. (See the prerequisites on the following pages to assist with determining the students' next math class.)

Mathematics Flowchart			
<b>9th Grade</b>	Algebra I	Geometry	
<b>10th Grade</b>	Geometry	Algebra II	
<b>11th Grade</b>	Algebra II	Pre-Calculus with Trigonometry, College Algebra, or Prob & Stats	Pre-Calculus with Trigonometry, College Algebra, or Prob & Stats
<b>12th Grade</b>	Pre-Calculus with Trigonometry, Technical Math, College Algebra, or Prob & Stats	Pre-Calculus with Trigonometry, Calculus Honors, Technical Math, College Algebra, or Prob & Stats	Pre-Calculus with Trigonometry, Calculus I Honors & II AP, Technical Math, College Algebra, or Prob & Stats

- All students should have completed a geometry course by the end of their sophomore year.

### Placement Scores Required for CCC Dual Credit

ACT	NWEA MAP	CCC Course Recommendations
Math	Math	
17-18	234-239	MATH 1020 Technical Math (3)
Math	Math	
22	249-251	MATH 1150 College Algebra (3) MATH 1410 Pre-Calculus (5) MATH 2170 Applied Statistics (3)
Math	Math	
25	259	MATH 1600 Analytic/Geometry & Calculus (5)

# Mathematics

## **Algebra I** (year)

**Type:** Graduation Requirement Elective

**Prerequisite:** 8th grade General Math

**Grades:** 9, 10, 11, 12

**Credits:** 10

**Lab Fee:** None

*Core Connections Algebra* is the first course in a sequence of college preparatory mathematics. It aims to deepen and extend student understanding built in previous courses by focusing on developing fluency with solving linear equations, inequalities, and systems. These skills are extended to solving quadratic equations, exploring linear, quadratic, and exponential functions graphically, numerically, symbolically, and as sequences, and by using regression techniques to analyze the fit of models to distributions of data.

On a daily basis, students in *Core Connections Algebra* use problem-solving strategies, questioning, investigating, analyzing critically, gathering and constructing evidence, and communicating rigorous arguments justifying their thinking. Under teacher guidance, students learn in collaboration with others while sharing information, expertise, and ideas.

## **Geometry** (year)

**Type:** Graduation Requirement Elective

**Prerequisite:** Algebra I

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

*Core Connections Geometry* is the second course in a sequence of college preparatory mathematics. It aims to formalize and extend the geometry that students have learned in previous courses. It does this by focusing on establishing triangle congruence criteria using rigid motions and formal constructions and building a formal understanding of similarity based on dilations and proportional reasoning. It also helps students develop the concepts of formal proof, explore the properties of two- and three-dimensional objects, work within the rectangular coordinate system to verify geometric relationships and prove basic theorems about circles. Students also use the language of set theory to compute and interpret probabilities for compound events.

On a daily basis, students in *Core Connections Geometry* use problem-solving strategies, questioning, investigating, analyzing critically, gathering and constructing evidence, and communicating rigorous arguments justifying their thinking. Students learn in collaboration with others while sharing information, expertise, and ideas.

## **Algebra II** (year)

**Type:** Graduation Requirement Elective

**Prerequisite:** Algebra I and Geometry, teacher recommendation

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

*Core Connections Algebra 2* is the third course in a sequence of college preparatory mathematics. It aims to apply and extend what students have learned in previous courses by focusing on finding connections between multiple representations of functions, transformations of different function families, finding zeros of polynomials and connecting them to graphs and equations of polynomials, modeling periodic phenomena with trigonometry, and understanding the role of randomness and the normal distribution in making statistical conclusions.

On a daily basis, students in *Core Connections Algebra 2* use problem-solving strategies, questioning, investigating, analyzing critically, gathering and constructing evidence, and communicating rigorous arguments justifying their thinking. Under teacher guidance, students learn in collaboration with others while sharing information, expertise, and ideas.

## **Pre-Calculus with Trigonometry**

**[DC Option CCC-Math 1410 (5 credits)]** (year)

(To register for Dual Credit student should have a Math ACT subscore of 22 or higher or MAP Math score of 249 or higher)

**Type:** Graduation Requirement Elective

**Prerequisite:** Algebra I, Algebra II, and Geometry or teacher recommendation

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** CHS will provide 4 AAA batteries to each student per year.

The purpose of this course is to prepare students to take Calculus, either at the high school or college level. The course covers linear, quadratic, polynomial, exponential, logarithmic and trigonometric functions. Functions will be analyzed using a variety of methods, including a graphing calculator.

# Mathematics

## **College Algebra** (Semester)

### **[DC Option-CCC-Math 1150 (3 credits)]**

(To register for Dual Credit student should have a Math ACT subscore of 22 or higher or MAP Math score of 249 or higher)

**Type:** Elective

**Prerequisite:** Algebra I, Algebra II, and Geometry or teacher recommendation

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This course is intended for students that are planning to go to a 2 or 4-year college. This is a dual credit course offered through Central Community College for 3 credit hours (Math 1150). This course is designed for students needing a College Algebra course to satisfy a liberal arts requirement at the college level. College Algebra gives students the opportunity to take a more challenging course in high school to prepare for college and students can earn college credit at a more economical cost while still in high school. In this course we will cover relations, functions and their graphs, equations and inequalities, polynomial and rational functions, exponential and logarithmic functions, systems of equations and inequalities.

## **Technical Math** (semester or year)

### **[DC Option-CCC-MATH 1020 (3 credits)]**

(To register for Dual Credit student should have a Math ACT subscore of 17 or higher or MAP Math score of 234 or higher)

**Type:** Elective

**Prerequisite:** Algebra I, Geometry, and at least 5 credits of Algebra II after having attempted a full year of Algebra II

**Grades:** 12

**Credits:** 5 or 10

**Lab Fee:** None

This one semester course is designed to prepare students for careers in industry and manufacturing. It covers concepts in algebra, geometry and measurement. Students learn how to measure using hands-on methods and a variety of tools. The class is application-based to provide students with an understanding of the situations in which measurements are necessary, and why accuracy is important. The class is intended to help students gain minimum job skill requirements for jobs that require no post-secondary education.

## **Calculus I-Honors** (year)

### **[DC Option-CCC-MATH 1600 (5 credits)]**

(To register for Dual Credit student should have a Math ACT subscore of 25 or higher or MAP Math score of 259 or higher)

**(5.0 Grade Scale)**

**Type:** Elective

**Prerequisite:** Pre-Calculus, teacher recommendation

**Grades:** 12

**Credits:** 10

**Lab Fee:** CHS will provide 4 AAA batteries to each student per year.

This course meets the requirements for first semester Calculus at Central Community College. By paying tuition costs to the college, students can receive college credit for successfully completing the course. The course syllabus is specified and controlled by the colleges, and includes topics such as limits, derivatives, and integrals. Students should expect 1-2 hours of study time outside of class, each day. Students need a solid foundation in previous math courses in order to be prepared to handle the rigor of this course at this level.

# Mathematics

**Calculus I** (fall semester) & **II** (spring semester)

## **Advanced Placement**

**[DC Option - CCC Math 1600 Fall & CCC Math 2070 Spring (5 credits)]**

(To register for Dual Credit student should have a Math ACT subscore of 25 or higher or MAP Math score of 259 or higher)

**(5.0 Grade Scale)**

**Type:** Elective

**Prerequisite:** Pre-Calc or teacher recommendation

**Grades:** 12

**Credits:** 10 credits for Calculus I 10 credits for Calculus II

**Lab Fee:** CHS will provide 4 AAA batteries to each student per year.

This college course meets the requirements for the first and second semester of Calculus at Central Community College. By paying tuition costs to the college, students can receive college credit for completing the course (Calculus I and Calculus II).

AP Calculus also provides the students the opportunity to earn AP and/or college credit if they choose to take the Advanced Placement test in the spring. **They may take either the AB (Calc I) or BC (Calc II) Exam, but not both. It is recommended that students take the AB test, however they may take the BC test.** The student will be required to pay the AP exam fees. The course syllabus is specified and controlled by the colleges and AP Board. It includes topics such as limits, derivatives, approximation, applications, and modeling. Students should expect 1-2 hours of study time outside of class each day. This will include, but is not limited to, time for watching and taking notes, homework practice, and studying formulas outside of class each day. The teacher and student can consider during the first semester of Calculus whether the student should continue with the Advanced Placement Calculus II class second semester.

**Probability and Statistics** (semester)

**[DC Option-CCC-MATH 2170 (3 credits)]**

(To register for Dual Credit student should have a Math ACT subscore of 22 or higher or MAP Math score of 249 or higher)

**Type:** Graduation Requirement Elective

**Prerequisite:** Algebra II and Geometry

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This one-semester course is designed to introduce students to statistics and probability and the various ways to represent statistical data graphically. This college level course meets the requirements for Applied Statistics at Central Community College. By paying tuition costs to the college, students can receive college credit for successfully completing the course. The course syllabus is specified and controlled by the colleges, and includes topics such as Introductory concepts of descriptive statistics, sampling, probability, hypothesis testing: binomial, normal, and chi square distributions; and linear regression.

# Physical Education & Health

In Physical Education, students acquire the knowledge and skills for movement that provide the foundation for enjoyment, continued social development through physical activity, and access to a physically active lifestyle. The goal is for students to exhibit a physically active lifestyle and understand the relationship between physical activity and health throughout the lifespan.

<b>PE Requirements</b>	
Required for all CHS students not participating in a school sponsored athletic activity	Required (one semester) for CHS students participating in school sponsored athletic activity
Fitness 9	Intro to Athletic Strength Training and Conditioning
Fitness 10	Athletic Strength Training and Conditioning 1

## **Fitness 9** (semester)

**Type:** Required

**Prerequisite:** None

**Grades:** 9

**Credits:** 5

**Lab Fee:** None

This course is designed to provide the knowledge, skills, and activity opportunities to allow the student to acquire a desirable level of physical fitness. Information acquired from personal fitness assessments will be used to assist the student in the planning of personal fitness programs to meet their current and future fitness needs.

## **Intro to Athletic Strength Training and Conditioning** (semester)

**Type:** Required for all Freshman participating in a school sponsored athletic activity

**Prerequisite:** Must be going out for a school sponsored athletic activity

**Grades:** 9

**Credits:** 5 per semester

**Lab Fee:** None

This course is designed to provide beginning knowledge, skills, and practice strength training and athletic conditioning. During the class, students will participate in resistance training programs studying basic theory, exercise technique, and basic anatomy and physiology. Workouts will be aimed at improving flexibility, body composition, power, speed, and cardiovascular endurance specific to the athlete program(s) of which the student is a member. Students taking Athletic Strength Training and Conditioning 9 for two semesters will receive PE credit for the first semester and Elective credit for the second semester.

## **Fitness 10** (semester)

**Type:** Required for all Sophomores NOT participating in a school sponsored athletic activity

**Prerequisite:** Completion of Fitness 9

**Grades:** 10

**Credits:** 5

**Lab Fee:** None

This course is designed to enhance the knowledge, skills, and activity opportunities to allow the student to acquire a desirable level of physical fitness. Information acquired from personal fitness assessments will be used to assist the student in the planning of personal fitness programs to meet their current and future fitness needs. This course is required for students who did not complete Athletic Strength Training and Conditioning 9.

## **Health** (semester)

**Type:** Required

**Prerequisite:** None

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** None

The intent of this course is to enable students to learn how to make responsible decisions about their health. In this class students will study the following topics: alcohol, drug and tobacco abuse, family life education, food and nutrition, how to make healthy choices, infectious and noninfectious diseases, mental disorders, suicide, refusal skills, and stress.

# Physical Education & Health

## **Weights** (semester)

**Type:** Elective

**Prerequisites:** Completion of Fitness 9 and Fitness 10; or IASTC and ASTC 1

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Weights is a beginning level class introducing students to basic weight training theory, exercise techniques, proper nutrition, basic anatomy and physiology, flexibility, body composition, power, speed, cardiovascular endurance, and commitment to workout performance. Students may only take this class one semester. When building student schedules, if student requests exceed available room capacity, priority will be given to ASTC students

## **Wellness** (semester)

**Type:** Elective

**Prerequisites:** Completion of Fitness 9 and Fitness 10; or IASTC and ASTC 1

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Wellness will include learning the importance of health and fitness. Exercise will include treadmill work, stationary bike work, aerobic and anaerobic activities. Classroom activities will include nutrition education. Students will go off school grounds to participate in some of these activities. Students must provide their own transportation to these activities. Students may only take this class one semester.

## **Lifetime Activities** (semester)

**Type:** Elective

**Prerequisites:** Completion of Fitness 9 and Fitness 10; or IASTC and ASTC 1

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Lifetime activities may include pickleball, indoor/outdoor tennis, badminton, and other recreational activities. Students will go off school grounds to participate in some of these activities. Students must provide their own transportation to these activities.

## **Athletic Strength Training and Conditioning 1** (semester)

**Type:** Required for all Sophomores participating in a school sponsored athletic activity

**Prerequisites:** Student must be involved in the school sponsored athletic activity and IASTC

**Grades:** 10

**Credits:** 5

**Lab Fee:** None

Athletic Strength Training and Conditioning I is a class for students in Grade 10 who participate in the Discoverer athletic program. During the class, students will participate in resistance training programs studying basic theory, exercise technique, proper nutrition, and basic anatomy and physiology. Workouts will be aimed at improving flexibility, body composition, power, speed and cardiovascular endurance specific to the athletic program(s) of which the student is a member. Athletes are recommended to enroll in this class for one semester of their sophomore year, and are encouraged to enroll both semesters of their sophomore year.

## **Athletic Strength Training and Conditioning 2** (semester)

**Type:** Elective

**Prerequisites:** Student must be involved in a school sponsored athletic activity and ASTC 1

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Athletic Strength Training and Conditioning II is a class for students in Grades 11 and 12 who participate in the Discoverer athletic program. During the class, students will continue to build on the skills and performance achieved during the Athletic Strength Training and Conditioning I class. Workouts will be geared toward the specific athletic program(s) of which the student is a member. A student may enroll in this class multiple times contingent on their participation in the CHS athletic program. Athletes are encouraged to enroll in this class each semester of their junior and senior year.

## Science Flowchart

RECOMMENDED GRADE LEVEL	BASIC	GENERAL	HONORS
FRESHMEN	Fund. of Biology	Biology	
SOPHOMORES	Fund. of Physical Science	Physical Science	Chemistry Honors
JUNIORS	Chemistry Astronomy Animal Behavior Environmental Science Fundamentals of Chemistry	Chemistry Physics Astronomy Animal Behavior Environmental Science	Physics Honors Anatomy & Physiology Environmental Science
SENIORS		Physics Astronomy Animal Behavior Environmental Science	Anatomy & Physiology Environmental Science Physics Honors

Suggestions for General College Bound	Suggestions for Trade School or Entering Workforce	Suggestions for Medical College Bound/Science Majors	Suggestions for Engineering College Bound
<ul style="list-style-type: none"> <li>● Biology</li> <li>● Physical Science</li> <li>● Chemistry</li> <li>● Physics</li> <li>● Honors Biology</li> </ul>	<ul style="list-style-type: none"> <li>● Biology</li> <li>● Physical Science</li> <li>● Select two courses from:                             <ul style="list-style-type: none"> <li>○ Astronomy</li> <li>○ Animal Behavior</li> <li>○ Environmental Science</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Biology</li> <li>● Physical Science</li> <li>● Chemistry/Honors Chemistry</li> <li>● Physics/Honors Physics</li> <li>● Anatomy and Physiology</li> </ul>	<ul style="list-style-type: none"> <li>● Biology</li> <li>● Physical Science</li> <li>● Chemistry/Honors Chemistry</li> <li>● Physics/Honors Physics</li> </ul>

### Placement Scores Required for CCC Dual Credit

ACT	NWEA MAP	CCC Course Recommendations
Math	Math	
23	252	PHYS 1410 General Physics I (5)

## Science

## **Fundamentals of Biology** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** Teacher recommendation

**Grades:** 9

**Credits:** 10

**Lab Fee:** None

During this course, students study biology in the areas of biochemistry, cellular structure and processes, the environment, biogeochemical cycles, genetics, and development of life. Practical applications and labs are incorporated to better understand biology concepts. These areas of life science will be met as stated in the Nebraska State Science Standards. **Students will be placed in this course by teacher recommendation only.** This course does NOT meet the admission requirements for the University of Nebraska system.

## **Biology** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** None

**Grades:** 9

**Credits:** 10

**Lab Fee:** None

During this course, students study biology in the areas of biochemistry, cellular structure and processes, the environment, biogeochemical, cycles, genetics, and development of life. Practical applications and labs are incorporated to better understand biology concepts. These areas of life science will be met as stated in the Nebraska State Science Standards. Students will be expected to complete homework, projects, and study for quizzes and tests outside of class. This course will meet the admission requirement for sciences in the University of Nebraska system.

## **Fundamentals of Physical Science** (year)

**(½ Earth, ½ Physical)**

**Type:** Graduation Requirement Option

**Prerequisite:** Teacher Recommendation, Fundamentals of Biology

**Grades:** 10

**Credits:** 10

**Lab Fee:** None

This hands-on learning-based course will cover the basics of physics and earth science. Students will be placed in this course by teacher recommendation only. This course does NOT meet admission requirements for science in the University of Nebraska system.

## **Physical Science** (year)

**(½ Earth, ½ Physical)**

**Type:** Graduation Requirement Option

**Prerequisite:** Biology

**Grades:** 10

**Credits:** 10

**Lab Fee:** None

During this course students will study Newton's laws of motion, waves, forces, 1D and 2D motion, space, sciences, atmosphere and climate, Earth's history, and changes.

## **Chemistry** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** Physical science

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

During this course, students study chemistry in the areas of scientific measurement, atomic structure, periodic table, mole concept, formula writing and nomenclature, classifying and balancing equations, and stoichiometry. Nebraska Science Standards in the areas of inquiry and physical science will be met. Students will be expected to complete homework, projects, and study for quizzes and tests outside of class. This course will meet the admission requirement for sciences in the University of Nebraska system.

# **Science**

## **Chemistry-Honors** (year)

**(5.0 Grade Scale)**

**Type:** Graduation Requirement Option

**Prerequisite:** Biology, teacher recommendation.

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

This course is designed for students who are college bound and who are interested in science, engineering, health/medicine, or law. The course will cover the major areas of chemistry: scientific measurement, atomic theory and structure, the periodic table, bonding, nomenclature, formulas, equation writing and balancing, thermodynamics, behavior of gasses and the gas laws, acids and bases, solutions and stoichiometry. Emphasis will be on mathematical computations and detailed explanations of chemistry concepts. Honors Chemistry is a fast-paced, rigorous course in which students are expected to be highly motivated to achieve at an accelerated level. Students will be expected to complete homework, projects, and study for quizzes and tests outside of class. Nebraska State Science Standards in the areas of inquiry and physical science will be met. This course will meet the admission requirements for sciences in the University of Nebraska system.

## **Physics** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** Biology and chemistry courses.

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

This course is intended for juniors and seniors interested in pursuing a non-science career. This course will cover the interactions between matter, energy, and forces. This course requires students to apply algebra to rearrange and to apply algebra to rearrange and solve equations. Students will be required to use computers to gather data, analyze data, and form conclusions from this data. The class consists of lectures, demonstrations, problem solving, and application of problem-solving techniques in a lab environment. The amount of homework in this class averages around 45 minutes every other day. This course will meet the admission requirements of the University of Nebraska system.

## **Physics-Honors** (year)

**[DC Option-CCC-PHYS 1410 (5 credits)]**

**(5.0 Grade Scale)**

**Type:** Graduation Requirement Option

**Prerequisite:** Algebra II, Geometry, and Honors Chemistry. Students need to be concurrently enrolled in Pre-Calculus or above. (To register for Dual Credit students must have a Math ACT sub-score of 23 or higher or MAP Math score of 252 or higher)

**Grades:** 11

**Credits:** 10

**Lab Fee:** None

This course is offered to juniors interested in pursuing a science career. Topics include vectors, motion, force, Newton's Laws, energy, fluids, and heat. This course requires students to have a solid foundation in mathematics. Students will be required to rearrange and solve complex equations. Students will be required to use computers to gather data, analyze data, and form conclusions from this data. The class consists of lectures, demonstrations, problem solving, and application of problem solving techniques in a lab environment. This is a college level physics course. Students will be required to have a Math ACT sub-score of 23 or higher or MAP Math score of 252 or higher to receive college dual credit.

## **Animal Behavior** (semester)

**Type:** Graduation Requirement Option

**Prerequisite:** Completion of at least 2 of the 3 Biology, Chemistry and Physical Science courses

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Animal Behavior is a science course that focuses on the principal areas of behavior types and why an animal behaves the way it does. Some areas covered include foraging, communication, mate selection, territoriality, predator-prey, mating, parental care, and altruistic behavior. The field study will focus on local animal populations (weather permitting). Class labs will incorporate small organisms such as insects and rodents for study. Inquiry, critical thinking skills, problem solving, and journaling are emphasized. Responsibility and care toward animal welfare and field sites are enforced.

# **Science**

**Astronomy** (semester)

**Type:** Graduation Requirement Option

**Prerequisite:** Biology and Physical Science or Chemistry courses.

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Astronomy is an elective class focused on the structure and organization of the solar system, galaxy, and larger universe. Emphasis will also be placed on observational astronomy and the role of astronomy in society. Student work outside of class time includes: project research, some independent astronomical observations, and observation logs.

### **Environmental Science** (semester)

**Type:** Graduation Requirement Option

**Prerequisite:** Biology and Physical Science or Chemistry courses.

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This course studies how humans affect and are affected by their environments. Areas covered in Environmental Science include: conservation, populations, biodiversity, pollution, and natural resources. This class will involve hands-on activities and laboratory work. Environmental Science is a fast-paced, rigorous course in which the student is expected to be an active participant in daily discussions and coursework. Students will be expected to complete homework and study outside of class.

### **Anatomy & Physiology** (year)

**Type:** Graduation Requirement Option

**Prerequisite:** Students need Biology and Chemistry in order to be successful in this class.

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

Anatomy and Physiology is a course for those students interested in pursuing science in college, health-related careers, or in learning about the human body. The class introduces concepts in anatomy and physiology relative to all major organ systems. Aspects of wellness and disease will also be discussed. **Dissection is a required component of this class.** Anatomy and Physiology is a fast-paced, rigorous course which requires a large amount of memorization and study time outside of class.

### **Fundamentals of Chemistry**

**Type:** Graduation Requirement Elective

**Prerequisites:** Teacher Recommendation. Successful completion of Fundamentals of Biology Course and Fundamentals of Physical Science Course.

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Fundamentals of Chemistry is a hands-on/lab based course that emphasizes problem solving and decision making skills while giving the student a balanced view of chemistry as it relates to them and their daily lives. Nebraska State Science Standards in the areas of inquiry and physical science will be met. Students will be placed in this course by teacher recommendation only. This course does NOT meet the admission requirements of the University of Nebraska system.

## **Skilled & Technical Sciences**

The STEM Academy at CHS, made up of science, technology, engineering and mathematics concepts

connected to the skilled and technical science career path. Local businesses, industry, and schools have joined together to create a workforce pipeline to advance the Columbus community economic development. STEM programs, which include advanced manufacturing design technology, automatic technology, construction technology and welding technology, provides students skills and hands-on experience. Work-based learning opportunities are offered through the Work Place Experiences Program. The STEM Academy is NDE Rule 47 accredited.

Columbus High School STEM Academy-Skilled and Technical Science Programs of Study & Course Sequence Completion					
Advanced Manufacturing			Engineering Technology	Construction Technology	Automotive Technician
Mechatronics & Robotics	Design Technology	Manufacturing Technology			
Basic Electronics	Introduction to Engineering	Linkages	Introduction to Engineering	Introduction to Manufacturing Woods	Introduction to Automotive Technology-1
Advanced Electronic	Engineering Concepts	Manufacturing Processes	Engineering Concepts	Manufacturing Woods	Basic Automotive Technology Service-2
Mechatronics I	Computer-Aided Drafting-Solidworks I				
Mechatronics II	Computer Aided Drafting-Solidworks II	Manufacturing Welding	Robotics	Principles of Construction Technology	Intermediate Automotive Technology Service-3
Robotics	Architectural Drafting and Design	Advanced Manufacturing Design	Advanced Robotics Into to Programmable Logic Controllers	Advanced Construction Technology	Advanced Automotive Technology Service-4
Advanced Robotics					

Programs of Study may cross over between multiple pathways. Several of these courses have the option to be taken as dual credit (DC) through CCC. These DC courses are college level courses taught at CHS. They apply towards a high school diploma and a college degree. **Students must pay CCC tuition to receive the college credit. Scholarships are available.** Please discuss the various options with an STS instructor, your counselor, or the STEM Career Coordinator.

## Skilled & Technical Sciences

**Introduction to Automotive Technology-1**

(semester)

**[DC Option-CCC-Auto 1000 (2 credits)]****Type:** Elective**Prerequisite:** None**Grades:** 11, 12\***Credits:** 5**Lab Fee:** None

This course is a classroom study of the basic fundamentals of different automotive systems. The course is designed for the student who plans to enroll in advanced automotive courses. Emphasis is placed on basic theory and operation of automotive systems. \*Students should register for Basic Automotive Technology Service for the spring semester.

**Basic Automotive Technology Service-2****[DC Option-CCC-Auto 1100 (3 credits)]** (semester)**Type:** Elective**Prerequisite:** Introduction to Automotive Technology, available auto to run checks, valid driver's license.**Grades:** 11, 12**Credits:** 5**Lab Fee:** None

Basic Automotive Technology Service is a course designed for seniors who have successfully completed Introduction to Automotive Technology. The topics will include safety in the shop, battery service, charging and starting system service, ignition system service, and fuel system service. The course will be a lecture/lab in nature. Students must wear safety glasses during the lab. Students should register for Intermediate Automotive Technology Service for the fall semester.

**Intermediate Automotive Technology****Service-3** (double period, semester)**[DC Option-CCC-AUTO 1020 (2 credits)] -OR-****[DC Option-CCC-AUTO 1800 (3 credits)]****Type:** Elective**Prerequisite:** Basic Automotive Technology Service, available auto to run checks, valid driver's license.**Grades:** 12**Credits:** 10**Lab Fee:** Determined by project

This course deals with an overview of the theory learned in Basic Automotive Technology Service plus technical lab experiences in the areas of brakes, safety, chassis and suspension, advanced tune up, and engine diagnosis and repair. Students will also perform wheel alignment and chassis service. Students must wear safety glasses during the lab. Students should register for Advanced Automotive Technology Service-4 for the spring semester.

**Advanced Automotive Technology****Service-4** (double period, semester)**[DC Option-CCC-AUTO 1200 (2 credits)]****Type:** Elective**Prerequisite:** Intermediate Automotive Technology Service, available auto to run checks, valid driver's license.**Grades:** 12**Credits:** 10**Lab Fee:** Determined by project

This course is for seniors who have completed Intermediate Automotive Technology Service. Students will have the opportunity to sharpen skills acquired in the prerequisite courses plus complete major work (except body and fender) in areas not mentioned in Introduction to Automotive Technology Service, Basic Automotive Technology Service, or Intermediate Automotive Technology Service. Students must wear safety glasses during the lab.

**Skilled & Technical Sciences****Introduction to Engineering** (semester)**Type:** Elective (Meet Fine/Applied Arts requirement)**Prerequisite:** Students interested in the STEM area are

encouraged to enroll in this course.

**Grades:** 9

**Credits:** 5

**Lab Fee:** None

Introduction to Engineering is a beginning STEM course that is available for all high school **freshmen** students. Students with an interest in STEM (Science, Technology, Engineering and Math) are encouraged to register for this class. Students who complete this course will learn the concepts needed to develop their ideas into solutions that will improve lives. Exciting hands-on learning activities will provide students with experiences where they apply math, science, history and English content from other courses in a STEM experience.

## **Engineering Concepts** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** \$5.00-\$7.00

Engineering Concepts is designed for students who are interested in the engineering career pathway. Topics covered will address several professional and technical competencies required for engineers in today's global society. The classroom environment will be expanded to include experiences from around the Columbus area so students can interact with engineers in the field. Students interested in a 2-year or 4-year engineering program or desire to include engineering as part of their Linkages Certification are strongly encouraged to enroll in this course. This class is for students who enjoy math and science courses, have a desire to refine their problem solving skills, want to experience team centered activities, and desire hands-on applications using CAD, solid modeling animation, and computer programmed equipment.

## **Computer-Aided Drafting-SolidWorks I**

(year)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

This course is an introduction to the basic fundamentals needed to represent physical objects accurately using the graphic language. It will enable students to plan, sketch, and express themselves graphically. At the completion of this class, students will experience using 2D and 3D programs to complete the assignments. Students who are enrolled in skills and technical science classes, or the Linkages program, or plan to enter some area of the drafting profession, or seek

employment in any form of industry will benefit from this class. Computer-Aided Drafting-Solidworks I is part of the Linkages II certification.

## **Computer-Aided Drafting-SolidWorks II**

[DC Option-CCC-DSGN 1430 (3 credits)] (year)

**Type:** Elective

**Prerequisite:** Completion of SolidWorks I

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

This course is designed for students that have completed SolidWorks I. Advanced Solid Works builds upon the essential lessons to provide instruction on advanced features and capabilities in SolidWorks. Part Modeling teaches students how to use multi-body solids, sweeping and lofting features, and the more advanced shaping capabilities of SolidWorks. Assembly Modeling teaches how to maximize your use of the assembly modeling capabilities of SolidWorks. Weldments teaches students how to create welded structures with standard structural members.

## **Architectural Drafting and Design** (year)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

Completion of Computer Aided Drafting-SolidWorks I would be beneficial but is not required to take this course. Architectural Drafting and Design is a course designed to teach architectural planning. Students will design a set of house plans. The following topics are covered in this course: 1) design, 2) individual room planning, 3) floor plans, 4) foundation plans, 5) elevation plans, 6) detail plans, and 7) the use of computer-aided-drafting in architectural drawings. This course will be beneficial to any student interested in pursuing architecture drawings. This course will be beneficial to any student interested in pursuing architecture or any area of construction.

# **Skilled & Technical Sciences**

## **Linkages** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** \$10.00-\$20.00-includes machinist hammer and

student's personal CAD/CAM project. Studies include STEM 101 drafting, STEM 101 design, STEM 101 math, team building, problem solving, workplace ethics, inventory control, and manufacturing concepts. A key component of the Linkages class is the opportunity to complete performance-based assessments while making an assigned project validated by business leaders in our community. Manual Tools: lathe, mill, band saw, surface grinders will be used. Students must complete a series of skill standards to meet certification requirements and build a project using CAD techniques and manufacturing concepts. Linkages is a necessary course for students pursuing careers in electromechanical, drafting, engineering, machine tool technology, welding, manufacturing and/or Linkages Certification.

### **Manufacturing Processes** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** Linkages

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** Determined by student project-typically \$20.00-\$60.00

Learning experiences in Manufacturing Processes include activities relating to problem solving; team building; applications of computer technology to design and produce parts on CNC equipment; production of a small manufactured product using laser, CNC, Touchmate and gas and wire welding processes. A visit to local industry allows students the opportunity to observe first hand the operations of a modern manufacturing facility. This class provides students with the opportunities to complete performance-based assessments based on local and national industrial standards.

### **Manufacturing Welding** (semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** Determined by the student's project

Manufacturing Welding is designed for students interested in welding as a manufacturing process and/or for students who possess the desire to develop welding skills using modern gas, electric arc welding processes, and thermo-plastic welding. Activities in Manufacturing Welding consist of applying welding safety principles, basic measurement, math, bead welding using gas, wire, electrode welding, and thermo-plastic welding techniques as well as metal cutting using plasma arc and flame cutting processes. Collaboration with Central Community College and local industry gives students opportunities to complete tasks in class that will provide them an advantage should they desire to continue to study welding at the post secondary level and/or seek internships in the welding field with local industry.

### **Advanced Manufacturing Design** (year)

[DC Option-CCC-AMDT 1030 (3 credits) -Fall Semester]

[DC Option-CCC-AMDT 1080 (3 credits) -Spring Semester]

**Type:** Elective

**Prerequisite:** Manufacturing Processes

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** Determined by student project.

A study of the processes used by modern industry to manufacture consumer products, safety, measurement, planning, precision machining (lathe, mills, surface grinders), metallurgy, CNC, fabrication processes, and finish processes will be included. Students will continue more advanced Lathe and mill projects in the fall and run computer numerical control (CNC) Lathe and mills in the spring. Students have the option of taking dual credit each semester.

## **Skilled & Technical Sciences**

### **Introduction to Manufacturing Woods**

(semester)

**Type:** Elective; meets Fine/Applied Arts requirement

**Prerequisite:** None

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** Determined by student project-\$35.00-\$50.00

Students should register for this course if they intend to take

Manufacturing Woods and/or Principles to Construction Technology. Students will include safety of hand tools and machines, planning, lumber technology, board feet and square feet calculation, hand tool identification and use, machine identification and use, and a project constructed by the student involving wood joinery and basic finishing.

## **Manufacturing Woods** (year)

**Type:** Elective

**Prerequisite:** Introduction to Manufacturing Woods

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** Determined by student project

Manufacturing Woods will include safety of hand tools and machines, project planning, identification and use of all power machines, both portable and stationary, wood joinery, utilization of materials, basic cabinet construction, drawer and door construction, application of cabinet hardware, and finishing. **Students are required to pay the cost of all materials used to construct a cabinet project and provide themselves with a tape measure if needed.**

## **Principles of Construction Technology**

(double period, semester)

**[DC Option-CCC-CNST 1200 (1 credit)]**

**Type:** Elective

**Prerequisite:** Introduction to Manufacturing Woods

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

Construction will include tool and equipment safety, basic carpentry terminology, material costs and estimates, blueprint reading, common carpentry practices, building construction details, brick and block laying, model home construction and/or full scale construction of a wood frame structure, use of the framing square, tool usage, and maintenance and repair.

## **Advanced Construction Technology**

(double period, year)

**[DC Option-CCC-CNST 1400 (2 credits) & CCC-CNST 1200 (1 credit)]**

**Type:** Elective

# **Skilled & Technical Sciences**

## **Basic Electronics** (Fall Semester)

**[DC Option-CCC-INDT 1100 (3 credits)]**

**Type:** Elective

**Prerequisite:** Completion of Principles of Construction Technology

**Grades:** 12

**Credits:** 20

**Lab Fee:** None

This class builds on the student's experiences in Introduction to Manufacturing Woods and Principles of Construction Technology. Students will expand their knowledge of the power machinery, residential construction, masonry work, and tools with on the job training. Students will complete a structure off campus allowing them hands-on building experiences. Goal setting, problem solving skills, and safety will be emphasized. **Students are expected to provide their own tape measure and adequate clothing for outside construction work in cold weather.**

**Prerequisite:** Successful completion of Algebra I is required. Introduction to Engineering Principles is also suggested. **Must be 16 years old or older to receive dual credit**

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

Basic Electronics is the study of basic electronic components and the principles that guide their operation. Principles of voltage, resistance, and amperage will be covered. Lab work will be done on circuit boards and live components. College level material will be covered.

### **Advanced Electronics** (Spring Semester)

**[DC Option-CCC-INDT 1120 (3 credits)]**

**Type:** Elective

**Prerequisite:** Basic Electronics; Must have taken INDT 1100 to receive dual credit

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

Advanced Electronics is the next stage in electronics where advanced concepts and applications will be explored. Theory and application will include, but not be limited to, alternating current, power grid, analog electronics, and digital. Linear electronics must be taken prior to digital. Lab will be done with both simulated and live components. College level material will be covered.

### **Mechatronics I** (Fall Semester)

**[DC Option-CCC-INDT 1190 (2 credits)]**

**Type:** Elective

**Prerequisite:** Advanced Electronics

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This class will involve the students in the processes of modern manufacturing. Students will explore the fundamental principles of pneumatic systems. The student will become familiar with various system components and their function. The student will gain an understanding of circuit design, installation, maintenance and repair principles including troubleshooting and schematic interpretation. College level material will be covered.

### **Mechatronics II** (Spring Semester)

**[DC Option-CCC-INDT 2140 (3 credits)]**

**Type:** Elective

**Prerequisite:** Mechatronics I; Must have taken INDT 1190 to receive dual credit

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

This class will involve the students in the processes of modern manufacturing. Students will explore the in-depth electrical control systems for manufacturing. The student will gain an understanding of design and maintenance of electro-pneumatic systems including troubleshooting and schematic interpretation. An introduction to PLCs will also be covered. College level material will be covered.

### **Intro to Programmable Logic Controllers Systems** (semester)

**[DC Option-CCC-INDT 1200 (3 credits)]**

**Type:** Elective

**Prerequisite:** Completion of Advanced Electronics or Physics, it is recommended that enrollment/completion of Mechatronics 1 & 2

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Programmable logic controllers (PLC) systems provide students with skills and experiences within the electrical industry, including controller installation, numbering systems, logic fundamentals, basics of programming, intricate industrial wiring, and troubleshooting. This class will introduce students to the fundamentals of industrial programming with industry-grade equipment and experiences that can be applied to many career paths. \*Dual Credit prerequisite is INDT 1100.

### **Robotics** (Fall Semester)

**Type:** Elective

**Prerequisite:** Completion of Advanced Electronics

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Concepts of mechanical systems, structures, programming and sensors will be completed with the VEX robotics platform. Studies will include building techniques and design elements through the application of robotics. Practical applications and ethics of robotics will also be explored.

## **Skilled & Technical Science**

### **Advanced Robotics** (Spring Semester)

**Type:** Elective

**Prerequisite:** Completion of Robotics

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Advanced concepts of mechanical systems, structures,

programming and sensors will be completed with the VEX robotics platform. Studies will include building techniques and design elements through the application of robotics. Industrial style robotics will be examined by building and programming these types of arms. Drone technologies will be explored. Practical applications and ethics of robotics will also be explored.

## **Computer Science 1**

**Type:** Elective

**Prerequisite:** Algebra 2 / Concurrently Enrolled Algebra 2

**Grades:** 10-12

**Credits:** 10

**Lab Fee:** None

Computer Science 1 introduces students to the foundations of computer science with a focus on how computing powers the world. Along with the foundations of computing, students will learn to use a programming language to identify and develop computation problems and solutions. Structured text programming will be used extensively to solve these problems.

## **Computer Science 2**

**Type:** Elective

**Prerequisite:** Computer Science 1

**Grades:** 11-12

**Credits:** 10

**Lab Fee:** None

Computer Science 2 introduces students to computer science through programming. Fundamental topics in this course include the design of solutions to problems, the use of data structures to organize large sets of data, the development and implementation of algorithms to process data and discover new information, the analysis of potential solutions, and the ethical and social implications of computing systems. The course emphasizes object-oriented programming and design.

# **Columbus High School - Central Community College - Nebraska Department of Labor Registered Apprenticeships**

## **Earn and Learn Registered Apprenticeship** (semester/year)

**Type:** Elective

**Prerequisites:** Application and courses based on program requirements

**Grades:** 11-12

**Lab Fee:** None

## **Columbus High School - Central Community College - Nebraska Department of Labor Registered Apprenticeship Program (RAP)**

### **Purpose**

Registered apprenticeships are innovative Earn and Learn work-based learning programs that meet U.S. Department of Labor standards. RAP's offer on-the-job training while ensuring apprentices' welfare. Participants graduate with a high school diploma, some college credits, and industry credentials. The Earn and Learn programs pave the way for various career paths, including continued apprenticeships with or without college or other full-time employment.

- Participants will have access to a high school apprenticeship professional throughout the duration of the apprenticeship program. This professional will regularly communicate with both the participant and their employer mentor.
- Participants are hired on as an employee and will earn wages throughout the program with at least one wage increase. The number of hours high school students work will vary. Typically, students work part-time or less during the school year and full-time during the summers.
- Programs must meet national standards for registration with the U.S. Department of Labor.
- Programs provide on-the-job learning task and job-related technical instruction (classroom time)
- On the job learning (OJL) students apply classroom knowledge while gaining paid work experience in a relevant career field. This learning takes place under the guidance of a mentor from the employer's RAP team, who provides training and direction throughout the experience. The mentor will keep in contact with the high school apprenticeship professional.
- Students who successfully complete this program will earn high school elective credit, transferable skills, some college credits and a national recognized certification from the DOL.

## **Columbus High School - CCC Registered Apprenticeship Programs**

Mechatronics

Welding

### **CHS Course Prerequisites**

Mechatronics

- Basic Electronics
- Advanced Electronics
- Mechatronics I
- Mechatronics II

Welding

- Linkages
- Manufacturing Processes
- Manufacturing Welding
- Advanced Manufacturing Design or Technical Math

**Columbus High School - Central Community College - Nebraska Department of Labor  
Registered Apprenticeship Program (RAP)**

**CHS Academic and Behavioral Prerequisites**

- Students must have completed or are currently enrolled in the capstone course in the related apprenticeship field
- Students must be on track to graduate with their cohort
- Students must be in good standing as defined in the CHS Student Handbook
- Students must be in regular attendance and not designated chronically absent
- Students must provide transportation from CHS to the workplace
- Students must be 16 years of age at the start of their apprenticeship program

# Social Studies

Social Studies Flowchart		
	Required	Elective
<b>9th Grade</b>	Geography	Law Education
<b>10th Grade</b>	World History	Law Education
<b>11th Grade</b>	U.S. History, American Government	Psychology, Sociology, AP Psychology
<b>12th Grade</b>	American Government, Economics	Psychology, Sociology, AP Psychology

## **Geography** (semester)

**Type:** Required

**Prerequisite:** None

**Grades:** 9

**Credits:** 5

**Lab Fee:** None

This course will introduce students to basic geography skills along with aspects of physical and human geography and human environment interaction.

## **World History** (year)

**Type:** Required

**Prerequisite:** None

**Grades:** 10

**Credits:** 10

**Lab Fee:** None

World History will introduce students to the diversity found in today's world. Units are designed around themes of religion, government, economics, revolution, imperialism, and conflicts.

## **American Government** (semester)

**Type:** Requirement

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

American Government is a study of our constitutional system with a close examination of the three main branches of our national government. Emphasis is given to the American political process, including political parties, nominations, elections, and voting behavior. Various activities may be included to stimulate interest and participation in the democratic process. This one-semester course must be passed to fulfill a graduation requirement.

## **EL American Government** (semester)

**Type:** Required

**Prerequisite:** Teacher Recommendation/EL Student

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

American Government is a study of our constitutional system with a close examination of the three main branches of government. Emphasis is given to the American political process. Various activities may be included to stimulate interest in participation in the democratic process.

## **US History** (year)

**Type:** Required

**Prerequisite:** None

**Grades:** 11

**Credits:** 10

**Lab Fee:** None

This course is a study of U.S. history from 1900 to present day. It is studied chronologically by time period and/or topical unit. Recurring issues or themes of U.S. history receive primary emphasis (prejudice, depression, war, foreign policy, etc.) throughout the course. This two-semester course must be passed to fulfill a graduation requirement.

# Social Studies

## **US History-Dual Credit** (year)

[DC Option-CCC-HIST 2020 (3 credits)]

**Type:** Required

**Prerequisite:** CCC Tuition Payment

**Grades:** 11

**Credits:** 10

**Lab Fee:** None

This course is a survey of American history from the end of the Civil War to the present day. It is studied chronologically by time period and/or topical unit. Emphasis is put on the political, economic, and social problems accompanying America's rise as an industrialized world power. Recurring issues or themes of U. S. history receive primary emphasis (prejudice, depression, war, foreign policy, etc.) throughout the course. This two- semester course that meets both CHS and CCC requirements for credit. Space may be limited to students enrolled as a dual credit course depending on class size.

## **Economics** (semester)

**Type:** Required

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Students will master fundamental economic concepts, and appreciate how the principal concepts of economics relate to each other. Students will use economic concepts in a reasoned, careful manner in dealing with personal, community, national and global economic issues. They will use measurement concepts and methods such as tables, charts, graphs, ratios, percentages and index numbers to understand and interpret relevant data. Students will also learn to make reasoned decisions on economics.

## **Fundamentals of Economics** (semester)

**Type:** Required

**Prerequisite:** Teacher Recommendation

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Economics is the study of how people make decisions to fill needs and wants when resources are scarce. Students will learn the tools consumers and firms use to make those decisions. Upon completion of this course students will have learned foundational economic concepts such as: intro to econ, the three economic questions, goals of economic systems, types of economic systems, principles of supply and demand, and pricing.

## **Law Education** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10

**Credits:** 5

**Lab Fee:** None

This course will provide students with a basic understanding of civil and criminal law. The class will focus on the state government and the legal system of this state. Students will be exposed to how laws are made, who they affect, how they are enforced, how they are interpreted and how violators are punished. Special attention will be given in careers in the legal system. The class will also compare and contrast the federal legal systems with the state legal systems.

## **Sociology** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Sociology is a study of human behavior and is useful in helping students understand the complex world in which they live. The Sociology curriculum is designed to achieve the goals of the four sociological domains established by the American Sociological Association. The domains of study include the sociological perspective and methods of inquiry; social structure: culture, institutions, and society; social relationships: self, group, and socialization; stratification and inequality.

## **Psychology** (semester)

**Type:** Elective

**Prerequisite:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** None

Psychology is a science which deals with behavior and mental processes of humans. The course deals with methods of psychological research, the nervous and endocrine systems, human development from conception to death, learning, social influences on behavior, memory, abnormal behavior and health and well-being. This is an elective course for all students interested in the behavior and mental processes of humans.

# Wayne State College STEP Program Education Pathway

## Program Description

This program provides CHS juniors and seniors interested in education as a career pathway the opportunity to earn up to 9-hours of college credit while in high school. Students interested in becoming teachers are provided an affordable option to earn transferable college credit in college-level pre-professional education courses at CHS. Students greater accessibility to a variety of teacher endorsement options and opportunities at the college level upon graduation from high school.

### **EDU 150 Introduction to Professional**

**Education** (semester)

**[DC Option-WSC-EDU 150 (3 credits)]**

**Type:** Elective

**Prerequisites:** None

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** Wayne State Tuition

Students are introduced to teaching as a profession through the historical, cultural, and philosophical foundation of education systems. Students will explore various aspects of education, as well as their beliefs and values about teaching and learning through the exploration of professional knowledge, practice, and values. This course may include a field experience.

### **EDU 250 Human Development and**

**Cognition** (semester)

**[DC Option-WSC-EDU 250 (3 credits)]**

**Type:** Elective

**Prerequisites:** EDU 150

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** Wayne State Tuition

Students will construct a conceptual basis for understanding the growth and development of learners. Theories of physical, cognitive, and socioemotional development are explored in order to better understand the importance of the nurturing role of the teacher in human development and learning.

Students begin to understand the human learning process and individual differences in how learners think and behave based on their unique characteristics. Students study theoretical models and the integration of models for planning and facilitating effective and differentiated experiences of diversified learners. The course will include a field experience.

### **EDU 275 PK-12 Instructional Design**

**[DC Option-WSC-EDU 275 (3 credits)]** (semester)

**Type:** Elective

**Prerequisites:** EDU 150

**Grades:** 11, 12

**Credits:** 5

**Lab Fee:** Wayne State Tuition

Students will practice instructional design methodologies or analysis, design, development, implementation and evaluation. To explore and learn to recognize their biases, including but not limited to sexism, racism, prejudice and discrimination, students will develop an awareness of the impact such biases have on their interpersonal relations.

Students will be challenged to reflect on how they can relate more effectively to other individuals and groups in a pluralistic society in order to promote equitable approaches to instructional design. The course fulfills the human relations component established by the Nebraska Department of Education for teacher certification. This course may include a field experience.

# Work Based Learning Experiences

## **WPE (Work Place Experiences)** (semester)

**Type:** Elective

**Prerequisite:** Coordinator approval required.

**Grades:** 12

**Credits:** 5

**Lab Fee:** None

WPE provides students with the opportunity to gain career readiness skills development (paid or unpaid). Students in WPE will gain an awareness of the nature of a career field in the professional setting. The course is designed to provide high school seniors the opportunity to develop a career-oriented relationship with a community professional in the student's chosen area of interest. Students will be working alongside a business/industry representative from the area and will have independent assignments to complete.

## **JAG (Jobs for America's Graduates)**

(semester)

**Type:** Elective

**Prerequisite:** Coordinator approval required.

**Grades:** 10, 11, 12

**Credits:** 5

**Lab Fee:** None

JAG provides students with career and post secondary education exploration as well as self-development. Students will develop skills and awareness that will benefit them in the workplace through project based learning, speakers, field trips, job shadowing, and internships. The JAG Program is designed to help students with employability skills development, career association, job development, and job placement services, that will result in either a quality job leading to a career after graduation or enrollment in a post secondary education or training program.

## Career Certifications Available to CHS Students

		
<b>Apprenticeship Program</b> Industrial Manufacturing Technician	<b>Certified Nurses Assistant</b> Register Through CCC	<b>Microsoft Office Suite</b> Word, Excel, PowerPoint
		
<b>OSHA 10 Safety</b>	<b>Snap On Measurement</b>	<b>Computer Aided Drafting</b>
		
<b>WISE Financial Literacy</b>	<b>Linkages Manufacturing Certification</b>	

# World Languages

Please note that any student who fails the first semester of any world language class will not be able to continue in that class for the second semester. Said students will need to enroll in a class other than a world language class for the second semester. Students may enroll to retake the failed class the following school year.

## **Spanish I** (year)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10, 11

**Credits:** 10

**Lab Fee:** None

This class focuses on developing basic conversational and language skills. Students will learn vocabulary and grammar in thematic units to communicate ideas in Spanish. The themes in level I focus on the present tense. Students will have the opportunity to develop skills in speaking, listening, reading and writing in Spanish. Students will also have the opportunity to learn about culture to gain an understanding of the way in which the people of the Hispanic world live.

## **Spanish II** (year)

**Type:** Elective

**Prerequisite:** Spanish I

**Grades:** 9, 10, 11, 12

**Credits:** 10

**Lab Fee:** None

Students will build on what was learned in Spanish I by continuing to learn more vocabulary and grammar in thematic units to communicate ideas in Spanish. The themes in level 2 focus on the past tenses. Students will continue to develop skills in speaking, listening, reading and writing in Spanish. Students will spend time learning more about various cultural topics of Latino and Hispanic people.

## **Spanish III** (year)

**[DC Option-NWU-Spanish 1020 (4 credits for 11, 12 grade students only)]**

**Type:** Elective

**Prerequisite:** Spanish III

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

This is a continuation of the second year Spanish course. Students are expected to have retained what they learned in Spanish II. Students study grammar, vocabulary, and structural patterns of the language. Students continue to develop proficiency in the four basic skills: listening, speaking, reading, and writing. This class is conducted in Spanish as much as possible. This is a dual credit class and students will be expected to show proficiency in the concepts learned. It is expected that students be independent learners and require minimal direction.

## **Spanish IV** (year)

**[DC Option-NWU-Spanish 2010 (4 credits)]**

**Type:** Elective

**Prerequisite:** Spanish III

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

This is a continuation of the third year Spanish course. Students are expected to have retained what they learned in Spanish I. Students acquire more vocabulary and continue to study grammar. Contingent upon approval, a unit of conversational Spanish is presented to selected elementary classes by the fourth year students during 2nd semester classes. Students will participate in a language competition that will be part of their final grade. Participation in these events is mandatory. This class will be conducted entirely in Spanish. Students are expected to communicate with well-structured sentences and accurate grammar. It is expected that students be independent learners and require minimal direction.

## **Spanish V** (year)

**[DC Option-NWU-Spanish 2020 (4 credits)]**

**Type:** Elective

**Prerequisite:** Spanish IV

**Grades:** 12

**Credits:** 10

**Lab Fee:** None

This is a class for seniors who have completed Spanish IV. Students are expected to have retained concepts learned in Spanish I-IV. Students will read three short novels in Spanish. This class will help them reinforce and practice all grammar concepts studied thus far. Students will gain understanding of verb tense, and structures such as indicative tenses, and subjunctive tenses. Students will practice their conversational skill by working on presentations, conversations and role play situations. The class will be conducted entirely in Spanish and students will practice listening, reading, writing and speaking. Participation in language competitions is mandatory.

# World Languages

## **German I** (year)

**Type:** Elective

**Prerequisite:** None

**Grades:** 9, 10, 11

**Credits:** 10

**Lab Fee:** None

This class focuses on developing basic conversational and language skills. Students will learn vocabulary and grammar in thematic units to communicate ideas in German. The themes in level 1 focus on the present tense. Students will have the opportunity to develop skills in speaking, listening, reading and writing in German. Students will also have the opportunity to learn about culture to gain an understanding of the way in which people of the German-speaking world live.

## **German II** (year)

**Type:** Elective

**Prerequisite:** German I

**Grades:** 10, 11, 12

**Credits:** 10

**Lab Fee:** None

Students will build on what was learned in German 1 by continuing to learn more vocabulary and grammar in thematic units to communicate ideas in German. The themes in level 2 focus on the present and past tense. Students will continue to develop skills in speaking, listening, reading and writing in German. Students will spend time learning more about various cultural topics of German-speaking people.

## **German III** (year)

**Type:** Elective

**Prerequisite:** German II

**Grades:** 11, 12

**Credits:** 10

**Lab Fee:** None

German III is a continuation of the second year German course. Students are expected to have retained what they learned in German II. Students will study grammar and vocabulary, and they will continue to develop proficiency in the four basic skills: listening, speaking, reading and writing. Students are expected to use German as much as possible. Second semester will be taught primarily in the target language. It is expected that students be independent learners and require minimal direction.

## **German IV** (year)

**Type:** Elective

**Prerequisite:** German III

**Grades:** 12

**Credits:** 10

**Lab Fee:** None

This is a continuation of third year German. Students are expected to have retained what they learned in German III. Students acquire more vocabulary and continue to study grammar. Students will participate at a language fair in Lincoln if class is taken during the 2nd semester. Participation in these events is mandatory. Students are expected to communicate with well-structured sentences and accurate grammar. It is expected that students be independent learners and require minimal direction.

## TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM POLICY 2024-2025

### A. PURPOSE

The purpose of this Temporary Early Retirement Incentive Program (“TERIP”) is to encourage eligible certificated employees of Columbus Public Schools (“School District”) who are considering an early-leaving decision to accelerate their retirement plans effective at the end of the 2024-2025 school year. Objectives include, but are not limited to, the following:

1. To offer financial incentives that will assist long-term employees considering early retirement or early leaving decisions to complete such decisions.
2. To reduce costs to the School District by replacing employees with lesser salaried employees or by eliminating positions.
3. To buy-out the tenure rights (i.e., continuing contract rights) of certificated staff, and in effect, make payments to secure the release of unexpired contracts of employment in exchange for permanent certificated employees giving up their constitutional and contractual rights to tenure and relinquishing such tenure rights.

### B. QUALIFICATIONS

1. **Permanent Certificated Employee:** To be a participant a person must be employed by the School District, as of date of acceptance of the person’s application, in a position requiring that the employee have a certificate issued by the Nebraska Department of Education. By permanent, the definition would mean the employee is in year 4 or greater of service to Columbus Public Schools.
2. **Full-Time Equivalency:** A “certificated employee” is defined for purposes of this TERIP as a person employed at least one-half time or more. As such, employees who are employed on a less than .50 F.T.E. basis are not eligible.
3. **Rule of 85 Eligibility:** To be a participant a person must be eligible for retirement under the School Employees Retirement Act without reduction of benefits under such Act, on the basis of being at least fifty-five (55) years of age and the sum of the person’s attained age and creditable service under that Act totals eighty-five (85). Age and creditable service are to be determined as of September 1, 2025.

Creditable service with the School District shall mean employment with the School District as a certificated employee through the employee’s final year of service. Years of service need not be consecutive. Board approved military service, sabbatical and/or approved leave of absence, or other leave required to be granted according to law, shall be included as creditable years of service with the School District. In determining years of creditable service with the School District, part-time employment is counted at the

## TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM POLICY 2024-2025

full-time equivalency specified for each contract year.

**4. Prior Retirement:** To be a participant the person must not be currently receiving retirement benefits through NPERS. This should be the first bona-fide retirement.

**5. Terminated Employee's Ineligibility:** An employee who has received written notice of possible cancellation, termination or non-renewal for reasons other than reduction in force shall not be eligible and may not participate in this program, unless after a hearing before the Board of Education it is determined that the employee's contract should not be cancelled, non-renewed or terminated. An employee who has received written notice of possible termination for reason of a reduction in force shall be eligible and may participate in this program if, but only if, said employee expressly waives all rights to which he or she may be entitled under the reduction in force law including, without limitation, substantive and procedural rights, staff development assistance and retirement incentive plan benefits, and recall rights.

### C. ENROLLMENT REQUIREMENTS

**1. Resignation:** Participants in the program shall resign their employment with the School District effective at the end of the 2024-2025 school year.

**2. Application and Agreement:** Each eligible employee who wishes to participate in the TERIP must properly complete, execute, and submit an Application and Agreement form to the Superintendent on or before Friday, February 14, 2025. **FAILURE TO SUBMIT THE APPLICATION AND AGREEMENT WITHIN THE TIME FRAME SPECIFIED SHALL RESULT IN THE REJECTION OF SUCH APPLICATION OR AGREEMENT.**

The Superintendent shall review the employee's record to determine eligibility. If eligible, the Board of Education shall approve the Application and Agreement, except as may be otherwise provided herein, at such time as deemed appropriate.

**3. Acceptance or Rejection of Applications:** The Board of Education of the School District, in its sole and absolute discretion, reserves the right to accept or reject any or all applications based on financial exigencies, availability of funds, budget, expenses, revenue, and other school finance issues. The Board of Education may grant preferences if numerous applications are filed based on: (1) length of service with the School District, (2) programs to be offered, (3) areas of certification and endorsement, (4) state and federal regulations which may mandate certain employment practices, (5) special qualifications which may require specific training and/or experience, (6) contributions to activity programs, (7) qualifications based on past performance and competence as determined by the Principal and/or Superintendent through employee evaluation procedures and review of any prior disciplinary action of incidents, (8) the

## TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM POLICY 2024-2025

organizational and educational impact created by multiple part time certificated employees and (9) salary levels of the applicant.

### D. BENEFITS

**1. Early Retirement Benefit:** A qualified certificated employee who has requested and been accepted for participation in the TERIP shall receive an early retirement benefit administered by the School District's third-party administrator.

**2. Source of Funds:** The Certificated Employee shall be paid the sum of **\$38,524.41**, subject to adjustment to a greater amount pursuant to subparagraph (d) below. Such sum is based on the single health (retired, \$1,050 deductible, or as updated by EHA) and single dental premiums published by the Educators Health Alliance and in effect for the 2025-2026 school year and including a 7% increase each year for the 2026-27 and 2027-28 school years:

- i) 2025-26 = \$11,983.08 (\$966.81 monthly health premium plus \$31.78 monthly dental premium, multiplied by 12)
- ii) 2026-27 = \$12,821.90 (25-26 plus 7% increase)
- iii) 2027-28 = \$13,719.43 (26-27 plus 7% increase)
- iv) If EHA premiums increase more than 7% during either year two or three of this agreement, the School District will pay the actual calculated premium amounts.
- v) Payments shall be made on or about September 20th of each designated school year in section(s) i, ii, and iii as a nonelective contribution to the school district 403(b) plan, not directly to the retiree.

**3. Income Tax Consequences:** The payments are made as nonelective contributions to the School District's 403(b) Plan, and under Section 1.403(b)-4(d)(1) of the Treasury Regulations, the former employee is deemed to have includable compensation for the taxable year of the employee in which he or she ceases to be an employee and through the end of each of the next five (5) taxable years. The employer shall not make any withholding for income, FICA, or Social Security taxes from the employer nonelective contribution according to Code Section 403(b) and its accompanying Treasury Regulations. In the event the School District or a participant are called upon to pay the federal government or the State of Nebraska, or any other state or federal authority, sums or payments that were not but should have been withheld from or contributed in relation to the early retirement benefit, including retirement contributions, FICA, FUTA, or state or federal unemployment contributions, the participant shall indemnify and hold the School District harmless from any and all sums which it is called up onto pay, including the employee's and employer's share thereof and any and all penalties and interest arising from either the employee's share or employer's share thereof.

**TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM POLICY  
2024-2025**

**4. COBRA Rights:** Pursuant to COBRA, a participant will have the opportunity to continue participation in the School District's group health insurance plan for at least eighteen (18) months following resignation of employment upon payment by the employee of the monthly insurance premiums.

**E. WAIVER AND RELEASE OF CLAIMS**

Employees who participate in the TERIP shall be required to waive and release the School District from claims and rights as provided for in the Application and Agreement adopted as a part of this TERIP policy. The Superintendent shall give the requisite notices to eligible employees as required by law in order for the waiver and release to be fully enforceable.

The Superintendent shall deliver to all eligible certificated employees a copy of this TERIP Policy and a copy of the attendant Application and Agreement at least forty-five (45) days prior to the application deadline and provide eligible employees any additional information required by law.

A copy of the Application and Agreement shall also be made available at the Superintendent's office.

**F. TERM OF PROGRAM**

The TERIP program and policy, and all new benefits provided herein, have been repealed and shall expire and be of no force and effect as of September 1, 2025.

The school board must review and take action by January 31, 2025 to offer the TERIP program for the 2025-2026 school year.



COLUMBUS PUBLIC SCHOOLS  
COLUMBUS HIGH SCHOOL

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**TO: Columbus Public Schools Board of Education**

**FROM: Dave Hiebner, Columbus High School Principal**

**RE: CHS/CCC/NDOL Apprenticeship Program**

Columbus High School is seeking approval to add an apprenticeship program through Central Community College and the Nebraska Department of Labor. This course would be an elective for students in the Mechatronics and Welding Pathway.

Below is the description of the course:

**Columbus High School - Central Community College -  
Nebraska Department  
of Labor Registered Apprenticeships**

***Earn and Learn Registered Apprenticeship*** (semester/year)

**Type:** Elective

**Prerequisites:** Application and courses based on program requirements

**Grades:** 11-12

**Lab Fee:** None

***Columbus High School - Central Community College - Nebraska Department of Labor  
Registered Apprenticeship Program (RAP)***

***Purpose***

*Registered apprenticeships are innovative Earn and Learn work-based learning programs that meet U.S. Department of Labor standards. RAP's offer on-the-job training while ensuring apprentices' welfare. Participants graduate with a high school diploma, some college credits, and industry credentials. The Earn and Learn programs pave the way for various career paths, including continued apprenticeships with or without college or other full-time employment.*

***"Engaging All Learners to Achieve Success"***

3434 Discoverer Drive | Columbus, Nebraska 68601 | Ph: 402.563.7050 | Fx: 402.563.7058

**ColumbusPublicSchools.org**

- *Participants will have access to a high school apprenticeship professional throughout the duration of the apprenticeship program. This professional will regularly communicate with both the participant and their employer mentor.*
- *Participants are hired on as an employee and will earn wages throughout the program with at least one wage increase. The number of hours high school students work will vary. Typically, students work part-time or less during the school year and full-time during the summers.*
- *Programs must meet national standards for registration with the U.S. Department of Labor.*
- *Programs provide on-the-job learning task and job-related technical instruction (classroom time)*
- *On the job learning (OJL) students apply classroom knowledge while gaining paid work experience in a relevant career field. This learning takes place under the guidance of a mentor from the employer's RAP team, who provides training and direction throughout the experience. The mentor will keep in contact with the high school apprenticeship professional.*
- *Students who successfully complete this program will earn high school elective credit, transferable skills, some college credits and a national recognized certification from the DOL.*

### ***Columbus High School - CCC Registered Apprenticeship Programs***

*Mechatronics*

*Welding*

### ***CHS Course Prerequisites***

*Mechatronics*

- *Basic Electronics*
- *Advanced Electronics*
- *Mechatronics I*
- *Mechatronics II*

*Welding*

- *Linkages*
- *Manufacturing Processes*
- *Manufacturing Welding*
- *Advanced Manufacturing Design or Technical Math*

### ***Columbus High School - Central Community College - Nebraska Department of Labor Registered Apprenticeship Program (RAP)***

#### ***CHS Academic and Behavioral Prerequisites***

- *Students must have completed or are currently enrolled in the capstone course in the related apprenticeship field*
- *Students must be on track to graduate with their cohort*
- *Students must be in good standing as defined in the CHS Student Handbook*
- *Students must be in regular attendance and not designated chronically absent*
- *Students must provide transportation from CHS to the workplace*
- *Students must be 16 years of age at the start of their apprenticeship program*

***“Engaging All Learners to Achieve Success”***

3434 Discoverer Drive | Columbus, Nebraska 68601 | Ph: 402.563.7050 | Fx: 402.563.7058

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**COLUMBUS PUBLIC SCHOOLS**  
**COLUMBUS HIGH SCHOOL**

---

**TO: Columbus Public Schools Board of Education**

**FROM: Dave Hiebner, Columbus High School Principal**

**RE: Computer Science 1 and 2**

Columbus High School is seeking approval to add two courses, Computer Science 1 and Computer Science 2 for the 2025-26 school year. These courses would be electives for students interested in the Computer Science Pathway.

Below are the descriptions of both courses:

### ***Computer Science 1***

**Type:** Elective

**Prerequisite:** Algebra 2 / Concurrently Enrolled Algebra 2

**Grades:** 10-12

**Credits:** 10

**Lab Fee:** None

*Computer Science 1 introduces students to the foundations of computer science with a focus on how computing powers the world. Along with the foundations of computing, students will learn to use a programming language to identify and develop computation problems and solutions. Structured text programming will be used extensively to solve these problems.*

### ***Computer Science 2***

**Type:** Elective

**Prerequisite:** Computer Science 1

**Grades:** 11-12

**Credits:** 10

**Lab Fee:** None

*Computer Science 2 introduces students to computer science through programming. Fundamental topics in this course include the design of solutions to problems, the use of data structures to organize large sets of data, the development and implementation of algorithms to process data and discover new information, the analysis of potential solutions, and the ethical and social implications of computing systems. The course emphasizes object-oriented programming and design.*

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DATE	12/4/2024
BUILDING:	COLUMBUS MIDDLE SCHOOL
PROGRAM	CHS TEXTBOOKS LEFT AT CMS
PRINCIPAL/DIRECTOR SIGNATURE	
<p>CHS TEXTBOOK - THE DEVELOPING CHILD.          6 CASES OF TEXTBOOKS NOT OPENED.          TEXTBOOKS ARE DATED 2000.          CHS TEXTBOOKS THAT WERE LEFT AT CMS IN A CLOSET.</p>	

IMAGE INSERTED (If available)	DESCRIPTION	HOW WILL ITEMS BE DISPOSED OF
	CHS TEXTBOOKS DATED 2000. OUTDATED.	DISPOSE



DATE	12/4/2024
BUILDING:	COLUMBUS MIDDLE SCHOOL
PROGRAM	CHS TEXTBOOKS LEFT AT CMS
PRINCIPAL/DIRECTOR SIGNATURE	
<p>CHS TEXTBOOK - CONTEMPORARY LIVING TEXTBOOK  3 LARGE BOXES OF TEXTBOOKS NOT OPENED.  TEXTBOOKS ARE DATED 2000.  CHS TEXTBOOKS THAT WERE LEFT AT CMS IN A CLOSET.</p>	

IMAGE INSERTED (If available)	DESCRIPTION	HOW WILL ITEMS BE DISPOSED OF
	CHS TEXTBOOKS DATED 2000. OUTDATED.	DISPOSE

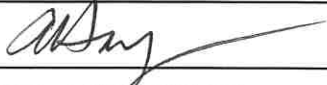
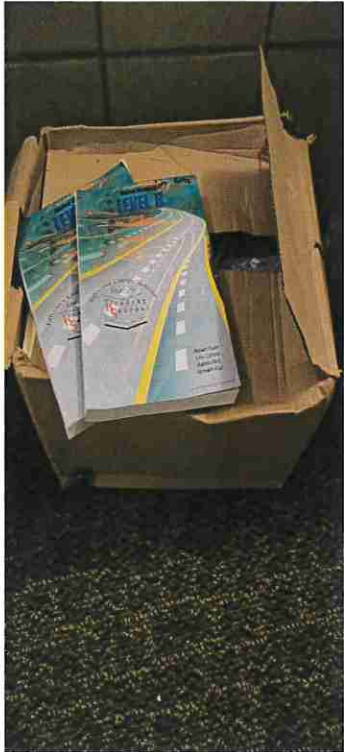
DATE	12/4/2024
BUILDING:	COLUMBUS MIDDLE SCHOOL
PROGRAM	CHS TEXTBOOKS LEFT AT CMS
PRINCIPAL/DIRECTOR SIGNATURE	
<p>CHS TEXTBOOK - EFFECTIVE COMPREHENSION - LEVEL B TEXTBOOK                      1 LARGE BOX OF TEXTBOOKS NOT OPENED.                      TEXTBOOKS ARE DATED 2000.                      CHS TEXTBOOKS THAT WERE LEFT AT CMS IN A CLOSET.</p>	

IMAGE INSERTED (If available)	DESCRIPTION	HOW WILL ITEMS BE DISPOSED OF
	<p>CHS TEXTBOOKS DATED 2000.                      OUTDATED.</p>	<p>DISPOSE</p>

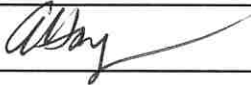

DATE	12/4/2024
BUILDING:	COLUMBUS MIDDLE SCHOOL
PROGRAM	CHS TEXTBOOKS LEFT AT CMS
PRINCIPAL/DIRECTOR SIGNATURE	
<p>CHS TEXTBOOK - SKILLS FOR LIVING TEXTBOOK          3 LARGE BOXS OF TEXTBOOKS NOT OPENED.          CHS TEXTBOOKS THAT WERE LEFT AT CMS IN A CLOSET.</p>	

IMAGE INSERTED (If available)	DESCRIPTION	HOW WILL ITEMS BE DISPOSED OF
	CHS TEXTBOOKS ARE OUTDATED.	DISPOSE


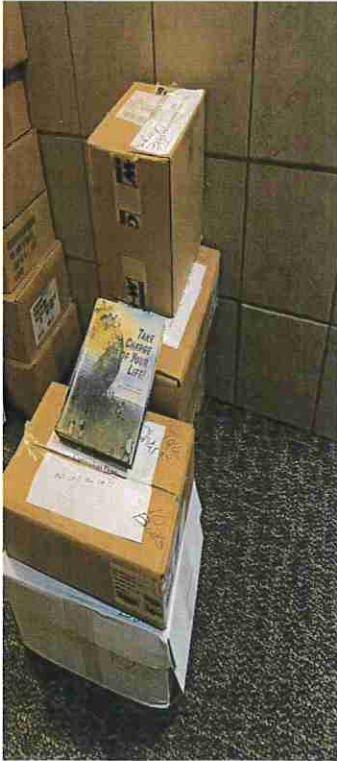
DATE	12/4/2024
BUILDING:	COLUMBUS MIDDLE SCHOOL
PROGRAM	CHS TEXTBOOKS LEFT AT CMS
PRINCIPAL/DIRECTOR SIGNATURE	
<p>CHS TEXTBOOK - TAKE CHARGE OF YOUR LIFE TEXTBOOK          TEXTBOOKS ARE DATED 2000          4 LARGE BOXS OF TEXTBOOKS NOT OPENED.          CHS TEXTBOOKS THAT WERE LEFT AT CMS IN A CLOSET.</p>	

IMAGE INSERTED (If available)	DESCRIPTION	HOW WILL ITEMS BE DISPOSED OF
	CHS TEXTBOOKS ARE OUTDATED AND DATED 2000.	DISPOSE



DATE	12/4/2024
BUILDING:	COLUMBUS MIDDLE SCHOOL
PROGRAM	CHS TEXTBOOKS LEFT AT CMS
PRINCIPAL/DIRECTOR SIGNATURE	
<p>CHS TEXTBOOK - FROM SCHOOL TO WORK TEXTBOOK          TEXTBOOKS ARE DATED 2000          6 LARGE BOXS &amp; 1 REGULAR BOX OF TEXTBOOKS NOT OPENED.          CHS TEXTBOOKS THAT WERE LEFT AT CMS IN A CLOSET.</p>	

IMAGE INSERTED (If available)	DESCRIPTION	HOW WILL ITEMS BE DISPOSED OF
	<p>CHS TEXTBOOKS ARE          OUTDATED AND DATED 2000.</p>	<p>DISPOSE</p>

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORTS**  
August 31, 2024

**Columbus Public Schools District No. 1**

Columbus, Nebraska

August 31, 2024

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Columbus Public Schools District No. 1  
Columbus, Nebraska

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus Public Schools District No. 1, Columbus, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus Public Schools District No. 1, Columbus, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note A.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Columbus Public Schools District No. 1, Columbus, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter – Basis of Accounting

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

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Columbus Public Schools District No. 1, Columbus, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Columbus Public Schools District No. 1, Columbus, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Columbus Public Schools District No. 1, Columbus, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Columbus Public Schools District No. 1, Columbus, Nebraska's basic financial statements. The accompanying combining nonmajor fund and general fund component financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Information**

Management is responsible for the other information included in the financial statements. The other information comprises the budgetary comparison schedules and county treasurer statements of receipts and disbursements, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024 on our consideration of Columbus Public Schools District No. 1, Columbus, Nebraska's internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control over financial reporting and compliance.

*Porter & Company, P.C.*

Porter and Company, P.C.  
Sioux City, Iowa  
December 6, 2024

**Columbus Public Schools District No. 1**  
 Columbus, Nebraska  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
 August 31, 2024

	<u>Governmental Funds</u>
<b>ASSETS</b>	
Cash in Bank	\$ 10,668,403
Investments	3,466,032
Cash at County Treasurer	<u>9,699,151</u>
Total Assets	<u><u>\$ 23,833,586</u></u>
<b>NET POSITION</b>	
Restricted	
Capital Projects	\$ 633,184
Debt Service	4,543,505
Unrestricted	<u>18,656,897</u>
Total Net Position	<u><u>\$ 23,833,586</u></u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
For the Year Ended August 31, 2024

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Receipts for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
<b>Functions/Programs</b>				
<b>Primary Government:</b>				
Instruction:				
Regular	\$ 24,346,460	\$ 3,800.00	\$ 277,187	\$ (24,065,473)
Special Education	6,065,139	-	5,275,397	(789,742)
Summer School	179,179	-	-	(179,179)
Support Services				
Students	4,511,589	-	-	(4,511,589)
Instructional Staff	2,592,531	-	-	(2,592,531)
Executive Administration	622,225	-	-	(622,225)
Legal Services	27,950	-	-	(27,950)
Office of the Principal	2,835,780	-	-	(2,835,780)
Central Services	2,163,447	-	-	(2,163,447)
Operations and Maintenance	4,957,215	-	-	(4,957,215)
Student Transportation	1,018,420	-	-	(1,018,420)
Private & State Categorical Programs	478,604	-	24,282	(454,321)
Facilities Acquisitions & Construction	34,036	-	-	(34,036)
Federal Programs	3,464,567	-	7,070,177	3,605,611
School Nutrition Programs	2,881,895	808,047	1,892,193	(181,655)
Student Activities	1,946,834	1,273,589	-	(673,245)
Capital Outlay	1,473,702	-	-	(1,473,702)
Debt Service	4,686,659	-	-	(4,686,659)
Total Governmental Activities	<u>64,286,231</u>	<u>2,085,437</u>	<u>14,539,237</u>	<u>(47,661,558)</u>

**General Receipts and Transfers**

Property Taxes	28,963,597
Carline Taxes	20,078
Public Power District Sales Tax	1,100,522
Motor Vehicle Tax	2,368,060
County Fines and Licenses	289,867
Penalties and Interest on Taxes	62,634
Interest on Investments	303,180
Other Receipts	118,593
State Aid	14,245,963
Homestead Exemption	1,382,467
Property Tax Credit	1,836,094
Pro-Rate Motor Vehicle Tax	83,768
State Apportionment	752,950

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
For the Year Ended August 31, 2024

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Receipts for Services	Operating Grants and Contributions		Primary Government Total Governmental Activities
<b><u>General Receipts and Transfers (Continued)</u></b>				
Interfund Loans In (Out)				-
Transfers In (Out)				532,800
Total General Receipts and Transfers				52,060,574
Change in Net Position				4,399,017
Net Position - Beginning of Year				19,434,570
Net Position - End of Year				\$ 23,833,586

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
August 31, 2024

	Major Funds		Other Governmental Funds	Columbus Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Bond Fund			
<b>ASSETS</b>					
Cash in Bank	\$ 8,257,382	\$ -	\$ 2,411,022	\$ -	\$ 10,668,403
Investments	-	3,466,032	-	-	3,466,032
Cash at County Treasurer	8,296,954	1,077,474	324,724	-	9,699,151
 Total Assets	<u>\$ 16,554,335</u>	<u>\$ 4,543,505</u>	<u>\$ 2,735,746</u>	<u>\$ -</u>	<u>\$ 23,833,586</u>
<b>FUND BALANCES</b>					
Restricted for:					
Debt Service	\$ -	\$ 4,543,505	\$ -	\$ -	\$ 4,543,505
Capital Outlay	-	-	633,184	-	633,184
Assigned for:					
Capital Outlay	1,345,604	-	-	-	1,345,604
Student Activities	-	-	1,468,814	-	1,468,814
Nutrition Program	-	-	633,747	-	633,747
Unassigned	15,208,732	-	-	-	15,208,732
 Total Fund Balances	<u>\$ 16,554,335</u>	<u>\$ 4,543,505</u>	<u>\$ 2,735,746</u>	<u>\$ -</u>	<u>\$ 23,833,586</u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN**  
**FUND BALANCE - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**

For the Year Ended August 31, 2024

	Major Funds		Other Governmental Funds	Columbus Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Bond Fund			
<b>CASH RECEIPTS</b>					
Local Sources					
Taxes	\$ 27,989,161	\$ 3,485,094	\$ 1,040,637	\$ -	\$ 32,514,892
Tuition	3,800	-	-	-	3,800
Investments	168,951	134,815	20,022	-	323,788
Food Services	-	-	808,047	-	808,047
District Activities	73,454	-	1,273,589	-	1,347,043
Other Local Receipts	15,990	-	-	1,074,557	15,990
Intermediate Sources	289,867	-	-	-	289,867
State Sources	23,389,644	375,237	122,689	-	23,887,570
Federal Sources	7,070,177	-	1,882,732	-	8,952,909
Non-Revenue Receipts	8,542	-	-	-	8,542
Total Cash Receipts	<u>59,009,585</u>	<u>3,995,145</u>	<u>5,147,718</u>	<u>1,074,557</u>	<u>68,152,448</u>
<b>DISBURSEMENTS</b>					
Instruction:					
Regular	24,346,460	-	-	-	24,346,460
Special Education	6,065,139	-	-	-	6,065,139
Summer School	179,179	-	-	-	179,179
Support Services					
Students	4,511,589	-	-	-	4,511,589
Instructional Staff	2,592,531	-	-	-	2,592,531
Executive Administration	622,225	-	-	-	622,225
Legal Services	27,950	-	-	-	27,950
Office of the Principal	2,835,780	-	-	-	2,835,780
Central Services	2,163,447	-	-	-	2,163,447
Operations and Maintenance	4,957,215	-	-	-	4,957,215

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS**

For the Year Ended August 31, 2024

	Major Funds		Other Governmental Funds	Columbus Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Bond Fund			
<b>DISBURSEMENTS (Continued)</b>					
Student Transportation	1,018,420	-	-	-	1,018,420
Private & State Categorical Programs	478,604	-	-	-	478,604
Facilities Acquisitions & Construction	34,036	-	-	-	34,036
Federal Programs	3,464,567	-	-	-	3,464,567
School Nutrition Programs	-	-	2,881,895	-	2,881,895
Activity Disbursements	-	-	1,946,834	-	1,946,834
Capital Outlay	872,683	-	601,019	-	1,473,702
Debt Service	371,599	3,612,103	702,957	1,074,557	4,686,659
Total Disbursements	<u>54,541,423</u>	<u>3,612,103</u>	<u>6,132,705</u>	<u>1,074,557</u>	<u>64,286,231</u>
Cash Receipts Over (Under)					
Disbursements	4,468,162	383,043	(984,987)	-	3,866,217
Interfund Loans In (Out)	(236,375)	-	236,375	-	-
Transfers In (Out)	448,481	-	84,319	-	532,800
Fund Balances, Beginning of Year	<u>11,874,068</u>	<u>4,160,463</u>	<u>3,400,039</u>	<u>-</u>	<u>19,434,570</u>
Fund Balances, End of Year	<u>\$ 16,554,335</u>	<u>\$ 4,543,505</u>	<u>\$ 2,735,746</u>	<u>\$ -</u>	<u>\$ 23,833,586</u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Reporting Entity

The District's Board of Education is the basic level of government which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

The Columbus Educational Facilities Leasing Corporation (the Corporation), a Nebraska nonprofit corporation, is included as a discretely presented component unit of the District because the District's Board of Education authorized the creation of the Corporation. It appoints the board members for the corporation and can exert its will over the Corporation. In addition, the Corporation was organized for the sole benefit of the District, the Corporation's only transactions are with the District, and the Corporation provides a direct benefit to the District. There are no other potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements of the District.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Reporting Entity (Continued)

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

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

Basic Financial Statements - Government-Wide Statements

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

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

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

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Basic Financial Statements - Fund Financial Statements (Continued)

The District reports the following major governmental funds:

General Fund – This fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other funds are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

The General Fund for financial reporting purposes, also includes the following components, which are considered funds for budgetary purposes, but do not meet the definition as special revenue funds as clarified in GASB Statement 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund – This fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Bond Fund – This fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e., investment interest, trustee fees, etc.)

The District reports the following nonmajor governmental funds:

Activities Fund – This fund is used to account for assets held by the District and the related receipts and expenditures used in various school organizations and activities.

School Nutrition Fund – This fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

Special Building Fund – This fund is established for acquiring or improving sites and buildings, including construction, alteration, or improvement of buildings. It accounts for taxes levied and other revenue specifically maintained for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with levy limitation of 14 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Basic Financial Statements - Fund Financial Statements (Continued)

Basis of Accounting

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

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in GAAP.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g. certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurer's at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenues for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

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

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Leases

Since the District reports on the modified cash basis of accounting right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases.

Long Term Obligations

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

Equity Classification

Government-Wide Financial Statements

Equity is classified as net position and displayed in two components:

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Fund Balance Classification

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

Non-spendable

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

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purposes unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed to use in satisfying those contractual requirements.

Assigned

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

Unassigned

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

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Equity Classification (Continued)

Fund Balance Classification (Continued)

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

Interfund Balances and Activities

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

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

Use of Estimates

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

New Accounting Pronouncements

GASB Statement 100, Accounting Changes and Error Corrections was implemented for fiscal years beginning after June 15, 2023. The standard provides guidance related to accounting and financial reporting for each type of accounting change and error correction. The standard generally requires changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position be displayed by reporting unit in the financial statements. The District has one error correction to report under this arrangement.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

Budget Process and Property Taxes

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

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1, become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

**NOTE B. CASH AND INVESTMENTS**

Nebraska Statutes provide that the School District may, and with the consent of the Board of Education of the School District, invest the resources of the School District in securities including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

For the following disclosures, deposits - including checking accounts, savings accounts, and certificates of deposit - are all classified as cash on the financial statements. The remaining deposits were held in fixed income securities or money market accounts and classified as investments.

The carrying value of the cash and investments consisted of the following:

Checking and savings accounts	\$10,668,403
Investments	3,466,032
Cash at County Treasurer	<u>9,699,151</u>
Total cash and investments	<u>\$23,833,586</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE B. CASH AND INVESTMENTS – CONTINUED**

At August 31, 2024, the District's carrying amount of deposits was \$10,668,403. The bank balances for all funds totaled \$10,695,566. For purposes of classifying categories of custodial risk, the bank balances of the District's deposits, as of August 31, 2024, were either entirely insured or collateralized with securities held by the financial institution but not in the District's name or collateralized with securities held by the NE Single Bank Pooled Collateral Program (SBPC) but not in the District's name.

Investments

For financial reporting purposes, the District's investments are carried at cost, which approximates fair value due to the nature of the investments. As of August 31, 2024, the cost was \$3,467,337 and fair market value was \$3,466,032 carried in the Bond Fund.

General Investment Principles

The Portfolio shall be invested with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in the capacity and familiar with such matters would use in the investment of a fund of like character and with like aims. Investments of the portfolio shall be properly diversified as to minimize the risk of loss, unless under the circumstances it is clearly prudent not to do so.

Investment Objective

The primary objective is the preservation of capital, with secondary emphasis on income and capital appreciation.

Marketability Objective

The District requires that all Portfolio assets be invested in liquid securities, defined as securities that can be transacted quickly and efficiently for the Portfolio, with minimal impact on market price.

Investment Information

As of August 31, 2024, the District's investments included money market accounts, mutual funds, corporate bonds, and government backed securities. The quality of rating for the District's investments ranged from US Government to not rated. Years to maturity on specific types of investments in the District's portfolio ranged from less than one year to greater than 20 years. As of August 31, 2024, none of the District's investment accounts were covered by FDIC insurance or pledged assets.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE B. CASH AND INVESTMENTS – CONTINUED**

Interest Rate Risk

This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that a bank or other counterparty to an investment will not fulfill its obligations and defaults on its principal or interest payments owed to the district.

**NOTE C. RETIREMENT PLAN**

Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE C. RETIREMENT PLAN – CONTINUED**

Plan Description (Continued)

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

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$35,646,416. Total covered payroll was \$31,397,110. Covered payroll refers to all compensation paid by the District to active employees by the plan.

**Columbus Public Schools District No. 1**  
 Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
 August 31, 2024

**NOTE C. RETIREMENT PLAN – CONTINUED**

Contributions

The State’s contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District’s contribution to the Plan for its year ended August 31, 2024 was \$3,101,344.

Pension Liabilities

At June 30, 2023, the District had a liability/(asset) of \$4,593,794 for its proportionate share of the net pension liability (this liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District’s proportion was 1.107384 percent, which was an increase of 0.003031 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District’s allocated pension expense/(Income) was \$960,159.

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.45 percent
Salary increases, including wage inflation	2.95 – 12.95 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.05% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit.
Investment Rate of Return, net of investment expense, including inflation	7.1 percent

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE C. RETIREMENT PLAN – CONTINUED**

Actuarial Assumptions (Continued)

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (state table).

The actuarial assumptions used in the July 1, 2023, valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2023 (see the discussion of the pension plan's investment policy) are summarized on the next page:

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE C. RETIREMENT PLAN – CONTINUED**

Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

\*Arithmetic mean, net of investment expenses

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.1%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE C. RETIREMENT PLAN - CONTINUED**

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate (Continued)

	<u>Discount Rate</u>	<u>District’s proportionate share of net pension liability</u>
1% Decrease	6.1%	\$28,783,188
Current discount rate	7.1%	\$4,593,794
1% Increase	8.1%	(\$15,249,898)

Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

**NOTE D. SUBSEQUENT EVENTS**

A review of events was made from the year end August 31, 2024 to the date of this report that may have required an adjustment to, or inclusion in, the financial statements. The District had no subsequent events for inclusion in these financial statements.

**NOTE E. NON-CASH TRANSACTIONS**

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District’s nutrition program. For the year ending August 31, 2024, the value of commodities received by the District was \$229,627.

**NOTE F. RISK MANAGEMENT**

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

**Columbus Public Schools District No. 1**  
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**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE G. LONG-TERM DEBT**

General Obligation Refunding Bonds – Series 2020

General Obligation Refunding Bonds, Series 2020, were issued to partially refund the outstanding Series 2014 bonds for the purpose of the defeasement of debt, principal is due annually until 2025, and has interest paid semi-annually at a rate between 2.00% to 3.00%. Interest paid for the year was \$90,900.

General Obligation Refunding Bonds – Series 2020

General Obligation Refunding Bonds, Series 2020, were issued to refund the remaining outstanding Series 2014 bonds, principal is due annually until 2040, and has interest paid semi-annually at a rate between 0.267% to 2.269%. Interest paid for the year was \$783,955.

Building Project Note – Series 2020

The Columbus Educational Facilities Leasing Corporation (the Corporation) issued the Tax-Exempt Lease Revenue Educational Facilities Note, Series 2020, for the Columbus Public Schools Project. The term note is due in semi-annual principal payments through 2028, with interest at 1.50% due semi-annually. A regional bank is the lender. Security is provided by the related lease-purchase agreement with the district.

The District has a lease agreement with the Corporation for the lease purchase of the related project. The lease payments coincide both in timing and amounts to the note payments and will provide all funding for retirement of the debt. Lease payments are funded by tax levies in the District's Special Building Fund.

Since the Corporation is a discretely presented component unit of the District, for financial reporting purposes, the activities are discretely presented into the financial statements of the District as a whole. Accordingly, the lease receipts of the Corporation and the lease payments of the District are netted and only principal and interest are reflected as disbursements. For budget purposes, the activities of the Corporation are not included as activities of the District. Lease payments for the fiscal year were \$815,949.

Building Project Note – Series 2022

The Columbus Educational Facilities Leasing Corporation (the Corporation) issued the Tax-Exempt Lease Revenue Educational Facilities Note, Series 2022, for the Columbus Public Schools Project. The term note is due in annual principal payments through 2029, with interest at 1.50% due semi-annually. A regional bank is the Lender. Security is provided by the related lease-purchase agreement with the district.

The District has a lease agreement with the Corporation for the lease purchase of the related project. The lease payments coincide both in timing and amounts to the note

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE G. LONG-TERM DEBT - CONTINUED**

Building Project Note – Series 2022 (Continued)

payments and will provide all funding for retirement of the debt. Lease payments are funded by tax levies in the District’s Special Building Fund.

Since the Corporation is a discretely presented component unit of the District, for financial reporting purposes, the activities are discretely presented in the financial statements of the District as a whole. Accordingly, the lease receipts of the Corporation and the lease payments of the District are netted and only principal and interest are reflected as disbursements. For budget purposes, the activities of the Corporation are not included as activities of the District. Lease payments for the fiscal year were \$258,608.

Changes in Long-Term Debt

Series	Beginning of Year	Issued	Retired	End of Year	Due Within One Year
2020	\$ 4,020,000	\$ -	\$ 1,980,000	\$ 2,040,000	\$ 1,980,000
2020	48,795,000	-	755,000	48,040,000	755,000
2020	3,537,781	-	765,743	2,772,038	765,743
2022	2,360,200	-	170,100	2,190,100	170,100
Total	<u>\$ 58,712,981</u>	<u>\$ -</u>	<u>\$ 3,670,843</u>	<u>\$ 55,042,138</u>	<u>\$ 3,670,843</u>

Future Maturities

Maturities on the above long-term debt are as follows:

Year Ending August 31,	<u>General Obligation Refunding Bond - Series 2020</u>		
	Interest Rate Between 2.00% and 3.00%		
	Principal	Interest	Total
2025	\$ 2,040,000	\$ 30,600	\$ 2,070,600
	<u>\$ 2,040,000</u>	<u>\$ 30,600</u>	<u>\$ 2,070,600</u>

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE G. LONG-TERM DEBT - CONTINUED**

<u>General Obligation Refunding Bond - Series 2020</u>			
Interest Rate Between 0.267% and 2.269%			
Year Ending August 31,	Principal	Interest	Total
2025	\$ 760,000	\$ 779,624	\$ 1,539,624
2026	2,865,000	766,822	3,631,822
2027	2,885,000	743,165	3,628,165
2028	2,915,000	714,620	3,629,620
2029	2,945,000	680,276	3,625,276
2030-2034	15,350,000	2,736,402	18,086,402
2035-2039	16,760,000	1,286,267	18,046,267
2040	3,560,000	40,388	3,600,388
	<u>\$ 48,040,000</u>	<u>\$ 7,747,565</u>	<u>\$ 55,787,565</u>

<u>Building Project Note - Series 2020</u>			
Interest Rate 1.50%			
Year Ending August 31,	Principal	Interest	Total
2025	\$ 777,272	\$ 38,677	\$ 815,949
2026	788,975	26,974	815,949
2027	800,854	15,095	815,949
2028	404,937	3,037	407,974
	<u>\$ 2,772,038</u>	<u>\$ 83,783</u>	<u>\$ 2,855,821</u>

<u>Building Project Note - Series 2022</u>			
Interest Rate 1.50%			
Year Ending August 31,	Principal	Interest	Total
2025	\$ 176,400	\$ 82,129	\$ 258,529
2026	183,100	75,514	258,614
2027	189,900	68,557	258,457
2028	605,000	61,526	666,526
2029	1,035,700	38,839	1,074,539
	<u>\$ 2,190,100</u>	<u>\$ 326,564</u>	<u>\$ 2,516,664</u>

**NOTE H: TAX ABATEMENTS**

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

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
August 31, 2024

**NOTE H: TAX ABATEMENTS - CONTINUED**

Information relevant to the tax abatements impacting the District for the year ending August 31, 2024, are as follows:

Total TIF valuation 2023	\$ 92,738,145
District's total levy (per \$100 valuation)	1.192135
District's share of tax abatement	1,105,564

**NOTE I: ADJUSTMENT TO AND RESTATEMENTS OF BEGINNING BALANCES**

During fiscal year 2024, an error correction resulted in adjustments to and restatements of beginning net position and fund net position as an unallowable transfer was made from the School Nutrition Fund to the Depreciation Fund. The district has corrected this error and reimbursed the School Nutrition Fund. The beginning net position and fund net position are restated as follows:

	As Previously Reported August 31, 2023	Error Correction	As Restated August 31, 2023
<b>Governmental Funds</b>			
Depreciation Fund	\$ 1,938,710	\$ (300,000)	\$ 1,638,710
School Nutrition Fund	506,305	300,000	806,305
<b>Total Governmental Funds</b>	\$ 2,445,015	\$ -	\$ 2,445,015

**NOTE J. TRANSFERS**

During the year ended August 31, 2024, the General Fund transferred \$532,800 to the Depreciation Fund to finance future capital purchases and the General Fund transferred \$84,319 to the Activities Fund to fund student activities.

**NOTE K. LETTER OF CREDIT**

As of August 31, 2024, the District had an unused letter of credit with a regional bank in which \$5,300,000 could be borrowed. There were no draws on the letter of credit during the current year, therefore no outstanding balance on this letter of credit.

**NOTE L. SERVICE CONCESSION AGREEMENT**

The District has entered into an agreement with a third party vendor to operate their food service programs. The Contract shall be in effect for one year and may be renewed by mutual agreement for up to four additional one-year periods. Either party may terminate the Contract at any time upon 60 days prior written notice to the other party. The third party vendor has started operating the food service programs for the school year beginning August 2022. This contract was renewed for the school year beginning September 2024.

**Columbus Public Schools District No. 1**  
 Columbus, Nebraska  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
 August 31, 2024

**NOTE M. CONSTRUCTION COMMITMENTS**

At August 31, 2024, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/24</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
Cassette House Build	\$ 870,202	\$ 837,932	\$ 32,270	October 2024
CMS Boiler	390,000	-	390,000	December 2024
	<u>\$ 1,260,202</u>	<u>\$ 837,932</u>	<u>\$ 422,270</u>	

**SUPPLEMENTARY AND OTHER INFORMATION**

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND COMPONENTS**  
August 31, 2024

	General Fund	Depreciation Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash at Bank	\$ 6,911,778	\$ 1,345,604	\$ 8,257,382
Cash at County Treasurer	8,296,954	-	8,296,954
 Total Assets	 \$ 15,208,732	 \$ 1,345,604	 \$ 16,554,335
 <b>FUND BALANCES</b>			
Assigned for:			
Capital Purchases	\$ -	\$ 1,345,604	\$ 1,345,604
Unassigned	15,208,732	-	15,208,732
 Total Fund Balances	 \$ 15,208,732	 \$ 1,345,604	 \$ 16,554,335

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND COMPONENTS**  
For the Year Ended August 31, 2024

	General Fund	Depreciation Fund	Total Governmental Funds
<b>CASH RECEIPTS</b>			
Local sources			
Taxes	\$ 27,989,161	\$ -	\$ 27,989,161
Tuition	3,800		3,800
Investments	122,174	46,777	168,951
District Activities	73,454		73,454
Other Local Receipts	15,990	-	15,990
Intermediate sources	289,867	-	289,867
State sources	23,389,644	-	23,389,644
Federal sources	7,070,177	-	7,070,177
Non-revenue receipts	8,542	-	8,542
Total Cash Receipts	<u>58,962,808</u>	<u>46,777</u>	<u>59,009,585</u>
<b>DISBURSEMENTS</b>			
Instruction:			
Regular	24,346,460	-	24,346,460
Special education	6,065,139	-	6,065,139
Summer School	179,179		179,179
Support Services			
Students	4,511,589	-	4,511,589
Instructional Staff	2,592,531	-	2,592,531
Executive Administration	622,225	-	622,225
Legal Services	27,950	-	27,950
Office of the Principal	2,835,780	-	2,835,780
Central Services	2,163,447	-	2,163,447
Operations and Maintenance	4,957,215	-	4,957,215
Student Transportation	1,018,420	-	1,018,420
Private and State Categorical	478,604	-	478,604
Facilities Acquisitions & Construction	34,036		34,036
Federal programs	3,464,567	-	3,464,567
Capital Outlay	-	872,683	872,683
Debt Service	371,599		371,599
Total Cash Disbursements	<u>53,668,740</u>	<u>872,683</u>	<u>54,541,423</u>
Cash Receipts Over (Under)			
Disbursements	5,294,068	(825,906)	4,468,162

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND COMPONENTS**  
For the Year Ended August 31, 2024

	General Fund	Depreciation Fund	Total Governmental Funds
Interfund Loans In (Out)	(236,375)	-	(236,375)
Transfers In (out)	(84,319)	532,800	448,481
Fund Balances, Beginning of Year	10,235,358	1,638,710	11,874,068
Fund Balances, End of Year	\$ 15,208,732	\$ 1,345,604	\$ 16,554,335

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**OTHER GOVERNMENTAL FUNDS**  
August 31, 2024

	Activities Fund	School Nutrition Fund	Special Building Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash in Bank	\$ 1,468,814	\$ 633,747	\$ 308,460	\$ 2,411,022
Cash at County Treasurer	-	-	324,724	324,724
 Total Assets	<u>\$ 1,468,814</u>	<u>\$ 633,747</u>	<u>\$ 633,184</u>	<u>\$ 2,735,746</u>
<b>FUND BALANCES</b>				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 633,184	\$ 633,184
Assigned for:				
Student Activities	1,468,814	-	-	1,468,814
Nutrition Program	-	633,747	-	633,747
Unassigned	-	-	-	-
 Total Fund Balances	<u>\$ 1,468,814</u>	<u>\$ 633,747</u>	<u>\$ 633,184</u>	<u>\$ 2,735,746</u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCE - MODIFIED CASH BASIS**

**OTHER GOVERNMENTAL FUNDS**

For the Year Ended August 31, 2024

	Activities Fund	School Nutrition Fund	Special Building Fund	Total Governmental Funds
<b>CASH RECEIPTS</b>				
Local Sources				
Taxes	\$ -	\$ -	\$ 1,040,637	\$ 1,040,637
Interest on Investments	3,519	9,097	7,406	20,022
Food Services	-	808,047	-	808,047
Activity Receipts	1,273,589	-	-	1,273,589
Other Local Receipts	-	-	-	-
Intermediate Sources	-	-	-	-
State Sources	-	9,461	113,228	122,689
Federal Sources	-	1,882,732	-	1,882,732
Non-Revenue Receipts	-	-	-	-
Total Cash Receipts	<u>1,277,109</u>	<u>2,709,338</u>	<u>1,161,271</u>	<u>5,147,718</u>
<b>DISBURSEMENTS</b>				
School Nutrition Programs	-	2,881,895	-	2,881,895
Activity Disbursements	1,946,834	-	-	1,946,834
Capital Outlay	-	-	601,019	601,019
Debt Service	-	-	702,957	702,957
Total Disbursements	<u>1,946,834</u>	<u>2,881,895</u>	<u>1,303,976</u>	<u>6,132,705</u>
Cash Receipts Over (Under)				
Disbursements	(669,725)	(172,558)	(142,704)	(984,987)
Interfund Loans In (Out)	-	-	236,375	236,375
Transfers In (Out)	84,319	-	-	84,319
Fund Balances, Beginning of Year	2,054,221	806,305	539,513	3,400,039
Fund Balances, End of Year	<u>\$ 1,468,814</u>	<u>\$ 633,747</u>	<u>\$ 633,184</u>	<u>\$ 2,735,746</u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
GENERAL FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 10,235,358	\$ 7,119,330
<b>CASH RECEIPTS</b>		
Local Sources		
1100 Taxes Levied	24,615,915	27,043,716
1115 Carline Taxes	17,081	8,000
1120 Public Power District Sales Tax	936,238	850,000
1125 Motor Vehicle	2,368,060	2,345,000
1140 Penalties and Interest on Taxes	51,868	-
1312 Tuition from Individuals - Regular Education	3,800	-
1510 Interest on Investments	101,567	15,000
1540 Investment Income From Real Property	20,608	-
1800 Revenue From Community Services Activities	73,454	35,000
1911 Local License Fees	15,990	25,000
Total Local Sources	<u>28,204,579</u>	<u>30,321,716</u>
Intermediate Sources		
2110 County Fines and Licenses	<u>289,867</u>	<u>150,000</u>
State Sources		
3110 State Aid	14,245,963	14,245,963
3120 Special Education	5,039,801	4,541,756
3125 Special Education Transportation	235,596	-
3130 Homestead Exemption	1,178,580	-
3131 Property Tax Credit	1,564,643	-
3155 Textbook Loan	24,835	-
3180 Pro-Rate Motor Vehicle	70,641	18,000
3400 State Apportionment	752,950	608,000
3535 High Ability Learners	25,599	25,000
3540 State Early Childhood	22,082	-
3541 Early Childhood Endowment Grants	185,255	-
3551 Career Education	19,416	-
3599 Other State Categorical Programs	24,282	274,702
3990 Other State Receipts	-	314,500
Total State Sources	<u>23,389,644</u>	<u>20,027,921</u>
Federal Sources		
4421 IDEA Part-B (611) ARP Base/Enrollment Poverty-Birth-Age 21	28,923	-
4423 IDEA Part-B ARP Proportionate Share	13,810	-
4505 Title I, Part A: ESSA Improving Basic Programs	590,183	1,149,376
4509 Title II Part A ESSA Supporting Effective Instruction	65,980	-
4516 IDEA Preschool Base/IDEA Enrollment Poverty	27,670	-
4518 IDEA Base	792,943	1,097,950
4521 IDEA Part-B Proportionate Share	112,750	-

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
GENERAL FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
<b>CASH RECEIPTS (Continued)</b>		
Federal Sources (Continued)		
4524 Other Federal Non-Categorical Grants	-	14,230
4525 Carl Perkins	114,848	45,199
4527 Title III, Part A ESSA English Language Acquisition	84,586	-
4528 Title III ESSA Immigrant	56,444	-
4531 Title IV, Part B ESSA 21st Century	149,163	-
4708 MIPS	94,933	45,988
4709 MAAPS	44,936	-
4969 Title IV Part A	55,790	-
4988	35,983	-
4995	11,795	-
4997 ESSER II	652,423	-
4998 ESSER III	4,137,017	981,000
Total Federal Sources	<u>7,070,177</u>	<u>3,333,743</u>
 Non-Revenue Receipts		
5200 Fund Transfers In	-	-
5301 Insurance Adjustments	8,542	-
Total Non-Revenue Receipts	<u>8,542</u>	<u>-</u>
 Total Cash Receipts	<u>58,962,808</u>	<u>53,833,380</u>
 TOTAL FUNDS AVAILABLE	<u>69,198,166</u>	<u>60,952,710</u>
 <b>DISBURSEMENTS</b>		
Instruction		
1100 Regular Instructional	7,103,371	23,507,404
1115 Career Academy Programs	68,446	-
1125 Regular Instructional Programs School Age	336,031	-
1150 Limited English Proficiency Programs	5,272,060	-
1160 Poverty Programs	10,732,549	-
1190 Early Childhood Educational Programs	834,003	-
1200 Special Education School Age	6,061,933	6,249,869
1291 Special Education: Ages 3-5	3,205	-
1300 Summer School	179,179	-
Support Services - Students		
2110 Attendance & Social Work Services	260,025	3,050,175
2120 Guidance Services	561,315	-
2130 Health Services	506,412	-
2141 Psychological Services - SPED School Age	447,828	1,769,825
2142 Psychological Services - SPED Ages 3-5	713	-
2151 Speech Pathology/Audiology Services - SPED School Age	935,950	-
2152 Speech Pathology/Audiology Services - SPED School Age	7,603	-

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
GENERAL FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
<b>DISBURSEMENTS (Continued)</b>		
Support Services - Students (Continued)		
2161 Occupational Therapy - SPED School Age	184,404	-
2162 Occupational Therapy - SPED Age 3-5	19,133	-
2163 Occupational Therapy - SPED Ages 0-2	56,597	-
2171 Physical Therapy - SPED School Age	90,923	-
2172 Physical Therapy - SPED Ages 3-5	17,764	-
2173 Physical Therapy - SPED Ages 0-2	43,680	-
2181 Visually Impaired - SPED School Age	128,224	-
2182 Visually Impaired - SPED Ages 3-5	1,046	-
2183 Visually Impaired - SPED Ages 0-2	2,703	-
2190 Student - Other	1,247,268	-
Support Services - Instruction		
2211 School Improvement	9,600	3,250,187
2212 Instruction & Curriculum Development	918,690	-
2213 Instructional Staff Training	130,975	-
2220 Library/Media Services	516,742	-
2223 Audio/Visual Services	23,686	-
2230 Instruction - Related Technology	941,620	-
2240 Academic Student Assessment	18,556	-
2290 Support Services - Other	32,663	-
Support Services - General Administration		
2310 Board of Education	134,739	110,000
2320 Executive Administration	487,486	486,576
2330 District Legal Services	27,950	52,500
2410 Office of the Principal	2,835,780	2,738,145
Central Services		
2510 Fiscal Services	1,172,286	2,002,229
2560 Public Information Services	208,854	-
2570 Personnel Services	541,073	-
2580 Administration Technology Service	141,692	-
2590 Central Services - Other	99,542	-
Operation and Maintenance of Plant		
2610 Operation of Buildings	4,030,007	4,695,425
2620 Maintenance of Buildings	648,759	-
2630 Care & Upkeep of Grounds	181,218	-
2650 Vehicle Operation, Maintenance, and Purchasing	19,562	11,000
2660 Security	60,863	-
2670 Safety	16,805	-
Student Transportation		
2710 Regular Pupil Transportation	462,136	541,854
2712 School Age SPED Pupil Transportation	374,348	641,371
2713 Vehicle Operation & Purchasing - Ages 3-5 SPED	124,824	-
2730 Vehicle Servicing & Maintenance - Regular Instructional	42,426	-
2732 Vehicle Servicing and Maintenance - School Age SPED	13,021	-

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
GENERAL FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
<b>DISBURSEMENTS (Continued)</b>		
Student Transportation (Continued)		
2790 Other Student Transportation Services - Regular Edu.	-	-
2900 Other Support Services	1,665	25,000
Private & State Categorical Programs		
3300 Community Service Operations	71,057	800,059
3500 Private & State Categorical Programs	-	273,536
3535 High Ability Learners	16,010	-
3540 State Early Childhood	158,370	-
3541 Early Childhood Endowment Grants	176,109	-
3551 Career Education	19,033	-
3599 Other State Categorical Programs	38,025	-
Facilities Acquisitions & Construction		
4300 Architecture & Engineering	12,412	-
4900 Other Facilities Acquisition & Construction	21,625	-
Debt Service		
5000 Debt Service	371,599	-
Federal Programs		
6200 Title I, Part A: Improving Basic Programs	569,391	-
6310 Title II, Part A ESEA/ESSA Supporting Effective Ins.	105,412	-
6406 IDEA Part B (619) Base Allocation	25,203	-
6408 IDEA Part B (611) Base Enrollment/Poverty	903,529	-
6412 IDEA Part B Proportionate Share	149,208	-
6700 Carl Perkins	32,379	-
6925 Title III, Part A ESEA/ESSA English Language Acq.	106,754	-
6968 Title IV, Part B ESEA/ESSA 21st Century	157,550	-
6969 Title IV, Part A ESEA/ESSA Student Support	51,529	-
6988 ARP ESSER III - Afterschool	274,017	-
6998 ESSER III	1,089,595	3,626,278
Transfers		
8000 Transfers	84,319	60,000
Non Program Expenditures		
9003 Interfund Loan to Special Building Fund	236,375	-
Total Disbursements	<u>53,989,434</u>	<u>53,891,433</u>
 FUND BALANCE, End of Year	 <u>\$ 15,208,732</u>	 <u>\$ 7,061,277</u>
 <b>ANALYSIS OF FUND BALANCE:</b>		
<b>Cash</b>		
Checking & Savings Accounts	\$ 6,911,778	
<b>Cash at County Treasurers</b>	<u>8,296,954</u>	
 <b>TOTAL FUND BALANCE</b>	 <u><u>\$ 15,208,732</u></u>	

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
DEPRECIATION FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 1,638,710	\$ 1,942,655
<b>CASH RECEIPTS</b>		
Interest on Investments	46,777	-
Transfers from General Fund	532,800	-
Total Cash Receipts	<u>579,577</u>	<u>-</u>
 TOTAL FUNDS AVAILABLE	 <u>2,218,287</u>	 <u>1,942,655</u>
<b>DISBURSEMENTS</b>		
General Supplies	804,428	-
Vehicles	68,255	-
Total Disbursements	<u>872,683</u>	<u>1,942,655</u>
 FUND BALANCE, End of Year	 <u>\$ 1,345,604</u>	 <u>\$ -</u>
<b>ANALYSIS OF FUND BALANCE:</b>		
<b>Cash</b>		
Checking & Savings Accounts	<u>\$ 1,345,604</u>	

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
ACTIVITIES FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 2,054,221	\$ 2,062,504
<b>CASH RECEIPTS</b>		
Interest on Investments	3,519	-
Activity Receipts	1,273,589	1,200,000
Transfer from General Fund	84,319	60,000
Total Cash Receipts	<u>1,361,428</u>	<u>1,260,000</u>
 TOTAL FUNDS AVAILABLE	 <u>3,415,649</u>	 <u>3,322,504</u>
<b>DISBURSEMENTS</b>		
Activity Disbursements	<u>1,946,834</u>	<u>1,600,000</u>
FUND BALANCE, End of Year	<u>\$ 1,468,814</u>	<u>\$ 1,722,504</u>
<b>ANALYSIS OF FUND BALANCE:</b>		
<b>Cash</b>		
Checking and savings accounts	<u>\$ 1,468,814</u>	

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET  
SCHOOL NUTRITION FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 806,305	\$ 880,741
<b>CASH RECEIPTS</b>		
Interest on Investments	9,097	12,000
Daily sales	808,047	1,300,000
State Reimbursements	9,461	135,000
Federal Reimbursements	1,882,732	1,700,000
Transfer from General Fund	-	-
Total Cash Receipts	<u>2,709,338</u>	<u>3,147,000</u>
 TOTAL FUNDS AVAILABLE	 <u>3,515,643</u>	 <u>4,027,741</u>
<b>DISBURSEMENTS</b>		
Salaries and Benefits	1,462,771	1,541,731
Purchased Professional and Technical Services	13,825	
Purchased Property Services	33,742	
Other Purchased Services	1,233,069	1,827,216
General Supplies	19,276	-
Utility Energy Services	332	-
Food	77,026	-
Software and Technology	7,256	-
Furniture and Fixtures	2,334	-
Dues and Fees	805	-
Miscellaneous	31,461	-
Total Disbursements	<u>2,881,895</u>	<u>3,368,947</u>
FUND BALANCE, End of Year	<u>\$ 633,747</u>	<u>\$ 658,794</u>
<b>ANALYSIS OF FUND BALANCE:</b>		
<b>Cash</b>		
Checking and savings accounts	<u>\$ 633,747</u>	

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET**

**BOND FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 4,160,463	\$ 2,216,280
<b>CASH RECEIPTS</b>		
Local Sources		
Taxes Levied	3,347,723	3,606,866
Carline Taxes	2,310	-
Public Power District Sales Tax	126,619	-
Penalties and Interest on Taxes	8,442	-
Interest on Investments	134,815	-
Total Local Sources	<u>3,619,908</u>	<u>3,606,866</u>
State Sources		
Homestead Exemption	156,569	-
Property Tax Credit	208,504	-
Pro-Rate Motor Vehicle Tax	10,164	-
Total State Sources	<u>375,237</u>	<u>-</u>
Total Cash Receipts	<u>3,995,145</u>	<u>3,606,866</u>
TOTAL FUNDS AVAILABLE	<u>8,155,608</u>	<u>5,823,146</u>
<b>DISBURSMENTS</b>		
Other Professional Services	1,797	-
Redemption of Principal	2,735,000	3,188,206
Interest on Long-Term Debt	875,305	874,855
Total Disbursements	<u>3,612,103</u>	<u>4,063,061</u>
FUND BALANCE, End of Year	<u>\$ 4,543,505</u>	<u>\$ 1,760,085</u>
<b>ANALYSIS OF FUND BALANCE:</b>		
<b>Cash</b>		
Checking & Savings Accounts	\$ -	
Investments	3,466,032	
	<u>3,466,032</u>	
<b>Cash at County Treasurers</b>	<u>1,077,474</u>	
<b>TOTAL FUND BALANCE</b>	<u>\$ 4,543,505</u>	

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - ACTUAL AND BUDGET**

**SPECIAL BUILDING FUND**

For the Year Ended August 31, 2024

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 539,513	\$ 371,270
<b>CASH RECEIPTS</b>		
Local Sources		
Taxes Levied	999,960	1,088,000
Carline Taxes	687	-
Public Power District Sales Tax	37,666	-
Penalties and Interest on Taxes	2,324	-
Interest on Investments	7,406	-
Total Local Sources	<u>1,048,043</u>	<u>1,088,000</u>
State Sources		
Homestead Exemption	47,318	-
Property Tax Credit	62,947	-
Pro-Rate Motor Vehicle Tax	2,963	-
Total State Sources	<u>113,228</u>	<u>-</u>
Non-Program Receipts		
Interfund Loan from General Fund	236,375	-
Total Cash Receipts	<u>1,397,646</u>	<u>1,088,000</u>
TOTAL FUNDS AVAILABLE	<u>1,937,160</u>	<u>1,459,270</u>
<b>DISBURSMENTS</b>		
Property Services	17,988	-
Capital Outlay	583,031	384,710
Redemption of Principal	578,075	1,074,560
Interest on Long-Term Debt	124,883	-
Total Disbursements	<u>1,303,976</u>	<u>1,459,270</u>
FUND BALANCE, End of Year	<u>\$ 633,184</u>	<u>\$ -</u>
<b>ANALYSIS OF FUND BALANCE:</b>		
<b>Cash</b>		
Checking & Savings Accounts	\$ 308,460	
<b>Cash at County Treasurers</b>	<u>324,724</u>	
<b>TOTAL FUND BALANCE</b>	<u>\$ 633,184</u>	

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS**  
**GENERAL FUND**

For the Year Ended August 31, 2024

	Butler County	Platte County	Polk County	Total
<b>CASH RECEIPTS</b>				
1100 Property Tax	\$ 112,024	\$ 24,744,254	\$ 8,606	\$ 24,864,884
1115 Carline Tax	-	17,081	-	17,081
1120 Public Power District Sales Tax	-	936,238	-	936,238
1125 Motor Vehicle	9,519	2,358,490	51	2,368,060
1140 Penalties and Interest	7	51,856	4	51,868
3130 Homestead Exemption	2,524	1,176,056	-	1,178,580
3131 Property Tax Credit	8,804	1,554,728	1,112	1,564,643
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	252	70,364	26	70,641
2110 Fines and License	429	289,413	25	289,867
Total Cash Receipts	<u>133,558</u>	<u>31,198,479</u>	<u>9,824</u>	<u>31,341,861</u>
<b>DISBURSEMENTS</b>				
Transfers to School Treasurer	123,364	29,496,797	13,644	29,633,805
County Treasurer Fees	1,120	247,763	86	248,970
Total Cash Disbursements	<u>124,484</u>	<u>29,744,560</u>	<u>13,730</u>	<u>29,882,774</u>
Cash Receipts Over (Under) Disbursements	9,074	1,453,919	(3,906)	1,459,087
Fund Balance, Beginning of Year	<u>19,560</u>	<u>6,813,649</u>	<u>4,658</u>	<u>6,837,867</u>
Fund Balance, End of Year	<u><u>28,634</u></u>	<u><u>8,267,568</u></u>	<u><u>751</u></u>	<u><u>8,296,954</u></u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS**  
**BOND FUND**

For the Year Ended August 31, 2024

	Butler County	Platte County	Polk County	Total
<b>CASH RECEIPTS</b>				
1100 Property Tax	\$ 15,689	\$ 3,364,733	\$ 1,164	\$ 3,381,586
1115 Carline Tax	-	2,310	-	2,310
1120 Public Power District Sales Tax	-	126,619	-	126,619
1125 Motor Vehicle	-	-	-	-
1140 Penalties and Interest	1	8,440	1	8,442
3130 Homestead Exemption	341	156,228	-	156,569
3131 Property Tax Credit	1,216	207,138	150	208,504
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	38	10,122	4	10,164
Total Cash Receipts	<u>17,285</u>	<u>3,875,590</u>	<u>1,319</u>	<u>3,894,194</u>
<b>DISBURSEMENTS</b>				
Transfers to School Treasurer	16,617	3,847,135	1,985	3,865,737
County Treasurer Fees	157	33,695	12	33,863
Total Cash Disbursements	<u>16,773</u>	<u>3,880,830</u>	<u>1,997</u>	<u>3,899,600</u>
Cash Receipts Over (Under) Disbursements	512	(5,240)	(678)	(5,406)
Fund Balance, Beginning of Year	<u>3,455</u>	<u>1,078,645</u>	<u>780</u>	<u>1,082,880</u>
Fund Balance, End of Year	<u><u>3,967</u></u>	<u><u>1,073,405</u></u>	<u><u>102</u></u>	<u><u>1,077,474</u></u>

The notes are an integral part of these financial statements.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS**  
**SPECIAL BUILDING FUND**  
For the Year Ended August 31, 2024

	Butler County	Platte County	Polk County	Total
<b>CASH RECEIPTS</b>				
1100 Property Tax	\$ 4,533	\$ 1,005,197	\$ 346	\$ 1,010,077
1115 Carline Tax	-	687	-	687
1120 Public Power District Sales Tax	-	37,666	-	37,666
1125 Motor Vehicle	-	-	-	-
1140 Penalties and Interest	0	2,324	0	2,324
3130 Homestead Exemption	102	47,217	-	47,318
3131 Property Tax Credit	354	62,548	45	62,947
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	11	2,951	1	2,963
Total Cash Receipts	<u>5,000</u>	<u>1,158,590</u>	<u>392</u>	<u>1,163,982</u>
<b>DISBURSEMENTS</b>				
Transfers to School Treasurer	4,713	1,124,428	570	1,129,711
County Treasurer Fees	45	10,067	3	10,116
Total Cash Disbursements	<u>4,758</u>	<u>1,134,495</u>	<u>573</u>	<u>1,139,827</u>
Cash Receipts Over (Under) Disbursements	241	24,095	(181)	24,155
Fund Balance, Beginning of Year	<u>884</u>	<u>299,474</u>	<u>211</u>	<u>300,569</u>
Fund Balance, End of Year	<u><u>1,125</u></u>	<u><u>323,569</u></u>	<u><u>30</u></u>	<u><u>324,724</u></u>

The notes are an integral part of these financial statements.

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

Board of Education  
Columbus Public Schools District No. 1  
Columbus, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus Public Schools District No. 1, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated December 6, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001 and 2024-002.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Columbus Public Schools District No. 1, Columbus, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* as items 2024-003, 2024-004, and 2024-005.

## **Columbus Public School District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

## **Purpose of this Report**

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

*Porter & Company, P.C.*

Porter & Company, PC  
Sioux City, Iowa  
December 6, 2024

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE OF FINDINGS AND RESPONSES**  
August 31, 2024

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Columbus Public Schools District No. 1.
2. One deficiency in internal control was disclosed during our audit of the financial statements of Columbus Public Schools District No. 1.
3. One significant deficiency in internal control was disclosed during our audit of the financial statements of Columbus Public Schools District No. 1.
4. No material weaknesses were disclosed during our audit of the financial statements of Columbus Public Schools District No. 1.
5. Three instances of noncompliance material to the financial statements of Columbus Public Schools District No. 1 were disclosed during the audit.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

DEFICIENCIES IN INTERNAL CONTROL

**2024-001 Financial Statement Preparation and Review**

*Condition:* The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to prepare a draft of the financial statements, including the related note disclosures.

*Criteria:* As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

*Cause:* Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

*Potential Effect:* Errors in the financial statements or disclosures could occur and not be detected by management.

*Recommendation:* Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved. We also recommend that the District consider including all funds and accounts on the general ledger software system.

*District's Response:* We complete the required reports to the best of our ability. We then rely on our external auditors to complete the process and to propose any adjustments. The administrative team then reviews the final financial reports and approves the adjustments and the yearend financial statements

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED**  
August 31, 2024

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)**

SIGNIFICANT DEFICIENCIES

**2024-002 Information and Communication**

*Condition:* During our sample review of disbursements, we noted several coding errors. The Nebraska Department of Education (NDE) requires a specific coding structure for all school districts. The personnel in charge of recording transactions are able to create codes at their own discretion in the accounting software. These individuals did not have access to the coding manual nor did they have access to the list of allowable codes to ensure accurate reporting.

*Criteria:* Internal controls require an organization to have a process of providing necessary information to its personnel and communicating this information. This process refers to the flow of information of the districts control activities to relevant personnel so the activities can be correctly implemented.

*Cause:* The District has failed to inform and communicate the NDE coding structure with their personnel in charge of recording transactions within the audit software.

*Potential Effect:* The failure of the District to communicate updates on the coding structure has resulted in several adjustments to correctly code transactions to correct errors. This in turn made it difficult for the auditors to clearly test all codes for accuracy. If coding structure is incorrect, it makes it difficult to locate transactions of importance.

*Recommendation:* We recommend the district establish clear communication channels by scheduling regular meetings, sending email updates, and providing training sessions to ensure personnel are presented necessary information to complete their assigned duties accurately. We also recommend that only a few individuals are allowed to update or change the coding structure within the audit software to allow for increased communication between management and personnel.

*District's Response:* The management of the District agreed to provide accounting department personnel with necessary training on the NDE coding structure along with the coding requirement manuals. The district is also working to correct the accounting software's coding structure and to remove codes that are incorrect to prevent these errors in the future.

NONCOMPLIANCE

**2024-003 Building Project Note Paid Out of the Wrong Account**

*Condition:* The district did not have enough funds to make the Special Building Fund's note payment in full therefore a portion of the payment was made out of the Activity Fund.

*Criteria:* Per Nebraska statute 79-1088, the state department of education shall prescribe a uniform system of accounting to which all public school districts in the State of Nebraska shall adhere to. The Nebraska Department of Education's Activities Fund Policy presented in Rule 2 states that the fund is used to account for the financial operations of school activities that are partially or fully self-supporting, such as interschool athletics and

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED**  
August 31, 2024

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)**

NONCOMPLIANCE (Continued)

**2024-003 Building Project Note Paid Out of the Wrong Account (Continued)**

student organizations. The Activity fund cannot be used to record general operation revenues and expenditures.

*Cause:* The Board's approval to make the building project note payment out of the Activity fund resulted in a violation to Nebraska statute and to NDE's Rule 2.

*Potential Effect:* By incorrectly paying note payments out of the wrong funds, this creates errors in financial reporting which also leads to timely correction since year end already passed.

*Recommendation:* After discussion with NDE, we recommended the District loan the money from the General Fund to reimburse the Activity Fund to correct the compliance finding. We also recommend the district complete extended training on NDE's Rule 2 in order to prevent future compliance issues and to update their understanding of each fund's allowable revenues and expenditures.

*District's Response:* The district did agree to use an interfund loan from the General Fund to pay back the Activity Fund. This was completed prior to the issue of the audit report. The district also agrees to review NDE's Rule 2 so future violations are not incurred.

**2024-004 Unallowable Transfer from School Nutrition Fund**

*Condition:* During our audit testing, we completed a year over year comparison to review prior year transfers with current year transfers. It was noted that during the school year 2022-23 the district had transferred \$300,000 out of the School Nutrition Fund to the Depreciation Fund. This transfer was presented on the prior year audit report with no corrective action.

*Criteria:* Per Nebraska statute 79-1088, the state department of education shall prescribe a uniform system of accounting to which all public school districts in the State of Nebraska shall adhere to. The Nebraska Department of Education's School Policy presented in Rule 2 states that a coding structure must be developed which distinguishes revenues from expenditures, identifies objects of expenditures, and for school districts, identifies expenses at the school building level. NDE does provide school districts with a coding manual and an allowable list of codes that should be followed. Within the coding manual, it is clearly stated that funds can only be transferred into the School Nutrition Fund from the General Fund and cannot be transferred back. There is also no transfer out code available in the allowable list of codes. All monies in the School Nutrition Fund must be used for School Nutrition Programs.

*Cause:* By approving this transfer, it results in misuse of funds in the School Nutrition Fund.

*Potential Effect:* With the current inflation rates, the School Nutrition Fund could foresee a shortage of funds to make payments on invoices when they come due.

**Columbus Public Schools District No. 1**  
Columbus, Nebraska  
**SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED**  
August 31, 2024

**C. FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)**

NONCOMPLIANCE (Continued)

**2024-004 Unallowable Transfer from School Nutrition Fund (Continued)**

*Recommendation:* We recommended the Depreciation Fund reimburse the School Nutrition Fund to correct the noncompliance. We also recommend the district review the NDE coding manual as well as the allowable coding list to determine which transfers are allowable.

*District's Response:* The district did reimburse the School Nutrition Fund to correct the noncompliance. This was completed prior to the issue of the audit report. The district also agrees to review NDE's Rule 2 so future violations are not incurred.

**2024-004 Unallowable Transfer from Depreciation Fund**

*Condition:* During our audit testing, we completed a year over year comparison to review prior year transfers with current year transfers. It was noted that during the school year 2022-23 the district had transferred \$1,000,000 out of the Depreciation Fund to the Special Building Fund. This transfer was presented on the prior year audit report with no corrective action.

*Criteria:* Per Nebraska statute 79-1088, the state department of education shall prescribe a uniform system of accounting to which all public school districts in the State of Nebraska shall adhere to. The Nebraska Department of Education's School Policy presented in Rule 2 states that a coding structure must be developed which distinguishes revenues from expenditures, identifies objects of expenditures, and for school districts, identifies expenses at the school building level. NDE does provide school districts with a coding manual and an allowable list of codes that should be followed. The Depreciation Fund is only considered to be a component of the General Fund and therefore, money should only be transferred back to the General Fund if the district no longer needs to restrict the funds for a specific replacement cost. Review of the allowable list of codes will also show there is no code available for transfers to any other funds other than the General Fund.

*Cause:* By approving this transfer, it results in misuse of funds in the Depreciation Fund.

*Potential Effect:* By incorrectly transferring money from the Depreciation Fund to the Special Building Fund, this can result with the District not having the funds to repay back the misused funds.

*Recommendation:* After discussion with NDE, we recommend the district have an approved plan on the repayment of the \$1,000,000. When the repayments are made into the General Fund for the interfund loan, the money will then be moved from General Fund to Depreciation Fund for reimbursement.

*District's Response:* The district is planning to discuss a repayment plan at their next board meeting and will provide documentation to the auditors. The district stated they do not have the funds to repay the \$1,000,000 within the 2-year requirement which is stated in Nebraska Statute 79-1070 and in the NDE coding manual. The district also stated they will not be able to have the interfund loan paid off for 4-5 years.

Board of Education and Superintendent  
Columbus Public Schools District No. 1  
Columbus, Nebraska

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus Public Schools District No. 1 as of and for the year ended August 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

As deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

During our testing, we identified two transfer errors that were not allowed per Nebraska State Statute and Nebraska Department of Education's Policy Rule 2. Funds in the School Nutrition Fund cannot be transferred to another fund because this money is required to only be spent on School Nutrition Programs. Funds in the Depreciation Fund cannot be transferred to the Special Building Fund. It can only be transferred back to the General Fund once it is no longer needed for designated replacement purposes as it is only a component of the General Fund. The district could then loan the money from the General Fund to the Special Building Fund. We recommend the Board of Education and management of the district review Nebraska State Statute 79-1070 to understand the rules for loaning between Governmental Funds.

During our testing, we identified a note payment that was paid out of the Activity Fund for reason of the Special Building Fund not having enough money to make the payment in full. The Activity Fund can only be used to account for the financial operations of school activities that are partially or fully self-supporting, such as interschool athletics and student organizations. The Activity Fund cannot be used to record general operation revenues and expenditures. Before the audit was issued, the district loaned funds from the General Fund in order for the Special Building Fund to reimburse the Activity Fund. We recommend the district review NDE's Policy Rule 2 and the allowable coding list in order to refrain from making unallowable bond payments.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies.

During our testing, we noted several coding errors. This made it difficult to accurately audit all expenditures and receipts since a lot of items had to be reclassified per reason to correct the coding required by NDE's manual. We recommend all personnel have access to the NDE coding manual as well as the allowed coding lists. We also recommend the district work with their accounting software technical support in order to correct the current chart of accounts and only upper management is able to add allowable codes to the software.

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

During our testing, we noted that disbursements coded to federal grant accounts in the general ledger were not reconciled to the grant requests submitted for reimbursement. Disbursements coded to federal program accounts should agree to the budget approved by the State for the grant and to the amount requested from the State for reimbursement. Not reconciling these accounts could result in the District not claiming a disbursement under multiple grants. We recommend that the general fund ledger be reconciled to all grant reimbursement requested, prior to the close of the fiscal year.

This communication is intended solely for the information and use of management, the Board of Education, the Nebraska Auditor of Public Accounts, the Nebraska Department of Education, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Porter & Company, P.C.*

Porter & Company, P.C.  
Sioux City, IA  
December 6, 2024

# Columbus Public Schools

## District Technology & Operations

**To:** Board of Education  
**From:** Leonard Kwapnioski  
**CC:** Dr. Kay  
**Date:** December 12, 2024  
**Re:** Kramer BP #3B

I recommend that you accept the bid for all glass for 3B as submitted below. I will not be there to discuss it on Monday night, so please email me if you have any questions.

Thanks

Leonard

- Nebraska Door & Window (Lincoln/York) \$60,888.42

**Total to Date: \$2,184,883.42**