

## Board of Education Regular Meeting

Monday, February 10, 2020 7:00 PM

Elm Creek Public Schools Media Center /Board of Education meeting room  
230 Calkins Avenue  
Elm Creek, NE 68836-0490

1. Call to Order
2. Flag Salute
3. Open Meetings Act
4. Roll Call
5. Review of Agenda
6. Citizen's Comments
7. Staff Presentation - Jessica Edeal, School Psychologist
8. Consent Agenda
  1. Approval of Minutes of Previous Meeting(s)
    1. January 13, 2020 Special Board of Education meeting minutes
    2. January 13, 2020 Regular Board of Education meeting minutes
  2. Payment of Invoices
  3. Financial Reports
  4. Year to Date Revenue Report
  5. Year to Date Expenditure Report
9. Old Business
  1. Superintendent evaluation
  2. Negotiations
10. Executive Session
11. New Business
  1. Motion to Approve resignations: Amanda Hinds, Secondary Special Education and Derrick Pulliam, Elementary Principal
  2. Motion to approve 2020-2021 school calendar
  3. Motion to approve 2020-2021 Educational Service Unit #10 service contact agreements.
  4. Motion to approve 1st Reading of Elm Creek Public Schools Board policy section 4000 (4001-4260) review and revisions. The attached pages are policies that have revisions other than a date of review added to the bottom of the policy.
  5. Motion to approve Principal contracts for the 2020-2021 school year
  6. Motion to approve Superintendent evaluation
  7. Motion to approve the negotiated agreement with the Elm Creek Education Association for the 2020-2021 school year.
  8. Accept Auditor Report
  9. Approve purchase and installation of a new sound system for the old gym. (Foundation Donation)
  10. Motion to approve Early Graduation request.
12. Reports

1. Transportation Committee Report
2. Buildings and Ground Committee Report
3. Principal's Report
4. Superintendent Report
13. Next Regular Meeting
14. Adjournment

# Check Register

Direct

Dep. Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
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**Checks Printed**

**01 - GENERAL FUND**

Bank Account :A - General Fund

00017001	02/07/2020	ADVANCEDW	Advanced Water Company, Inc		
INV1065	02/01/2020		02/05/2020	Serv Agmt 2020-2022	1,185.19
				<b>Check Total</b>	1,185.19
00017002	02/07/2020	ALPHAREH	ALPHA REHABILITATION P.C.		
2794	03/13/2020		02/05/2020	Speech, OT Services	475.87
				<b>Check Total</b>	475.87
00017003	02/07/2020	BAUERRI	RICK BAUER		
012720	01/27/2020		02/05/2020	Reimburse - wash buses	10.00
				<b>Check Total</b>	10.00
00017004	02/07/2020	BLACKHILLS	BLACK HILLS ENERGY		
012420-01	01/24/2020		02/05/2020	225 E Boyd	1,021.95
012420-40	01/24/2020		02/05/2020	230 East Calkins	3,276.14
012420-94	01/24/2020		02/05/2020	122 N Church	25.23
				<b>Check Total</b>	4,323.32
00017005	02/07/2020	CENTURY	CENTURYLINK		
013020	01/30/2020		02/05/2020	Telephone	350.79
				<b>Check Total</b>	350.79
00017006	02/07/2020	CHEMSEARCH	CHEMSEARCH		
3835315	01/31/2020		02/07/2020	X-Ice, Aerosol	914.70
				<b>Check Total</b>	914.70
00017007	02/07/2020	CUMMINSCE	CUMMINS INC		
J7-19447	01/23/2020		02/05/2020	Inspection	414.06
				<b>Check Total</b>	414.06
00017008	02/07/2020	DUELANDJ	JAYCE DUELAND		
012720	01/27/2020		02/05/2020	Fuel - Van 14	30.49
				<b>Check Total</b>	30.49
00017009	02/07/2020	ECOLAB	ECOLAB PEST ELIMINATION		
8411216	01/16/2020		02/05/2020	Pest Elim	71.01
				<b>Check Total</b>	71.01
00017010	02/07/2020	ECOWATER	ECOWATER SYSTEMS		
1111993	12/13/2019		02/05/2020	Softener Salt	194.88
				<b>Check Total</b>	194.88
00017011	02/07/2020	ESU10	Educational Service Unit 10		
020120-11	02/01/2020		02/05/2020	CAVSC Repairs	75.00
020120-79	02/01/2020		02/05/2020	PT	291.28

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Direct

Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name Description	Amount
	020120-80	02/01/2020		02/05/2020 Supervision	225.46
				Check Total	591.74
	00017012 2744	02/07/2020 02/01/2020	FAMILYRES	FAMILY RESOURCES March-Apr-May	375.00
				Check Total	375.00
	00017013 Fouts-010320	02/07/2020 01/03/2020	FIRSTC	FIRST CARE MEDICAL DOT Physical	175.00
				Check Total	175.00
	00017014 020120	02/07/2020 02/01/2020	FOSTERC	CURT FOSTER Rent	100.00
				Check Total	100.00
	00017015 01312020-14 01312020-54	02/07/2020 01/31/2020 01/31/2020	FOSTFAMI	Foster's Family Foods Food, Gift Cards Meetings	184.68 28.77
				Check Total	213.45
	00017016 011520	02/07/2020 01/15/2020	FOUTST	TARA FOUTS Mileage - Teammates Train	232.88
				Check Total	232.88
	00017017 190 191	02/07/2020 01/30/2020 02/10/2020	HAPPP	HAPP PUBLISHING Special Mtg minutes Regular Mtg Minutes	40.85 119.89
				Check Total	160.74
	00017018 XT00160075 XT00160221 XT00160222	02/07/2020 01/02/2020 01/16/2020 01/16/2020	HARRIS	HARRIS SCHOOL SOLUTIONS Tax Forms Check Blanks-General Fund Check Blanks-Activity Fund	348.34 193.26 193.26
				Check Total	734.86
	00017019 P0938776	02/07/2020 01/31/2020	HIRE	HIRERIGHT, LLC Background Screen Serv	31.40
				Check Total	31.40
	00017020 02012020	02/07/2020 02/01/2020	HOMETOWN	Hometown Leasing Copiers	1,420.00
				Check Total	1,420.00
	00017021 214954	02/07/2020 01/31/2020	ISLANDSU	Island Supply Welding Cyl Rental	69.44
				Check Total	69.44
	00017022	02/07/2020	KEARNWIN	KEARNEY WINLECTRIC CO	

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Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name Description	Amount
	25709701	01/03/2020		Bulbs	77.70
	25709702	01/03/2020		Bulbs	59.40
				<b>Check Total</b>	<b>137.10</b>
00017023		02/07/2020	KELLYSA	KELLY'S SALES & AG SERVICE	
	20429	12/27/2019		2013 Bus Water pump etc	462.69
	20540	01/27/2020		2012 Repairs	2,006.44
	20541	01/27/2020		1999 Sub Battery	110.00
	20542	01/25/2020		Door Scrubb	220.00
	20579	01/31/2020		2013 Bus - Filters	175.13
	20580	01/31/2020		2005 Van	65.00
	20581	01/31/2020		1995 Inspection	65.00
	20582	01/31/2020		2006 Inspection	65.00
				<b>Check Total</b>	<b>3,169.26</b>
00017024		02/07/2020	KLINGELM	Melanie Klingelhoefner	
	012420	01/24/2020		Fuel for Van 16	34.90
	013020	01/30/2020		Fuel for Van 14	35.40
				<b>Check Total</b>	<b>70.30</b>
00017025		02/07/2020	KSBSCHOOL	KSB SCHOOL LAW	
	7391	01/31/2020		Legal Fees	665.00
				<b>Check Total</b>	<b>665.00</b>
00017026		02/07/2020	LINWELD	MATHESON TRI GAS	
	21096035	01/29/2020		Shop	255.19
	51577697	01/31/2020		Shop	182.64
				<b>Check Total</b>	<b>437.83</b>
00017027		02/07/2020	MENARDS	MENARDS - KEARNEY	
	94627	01/10/2020		Allrgn Rmvr, Wire lock	221.48
	95560	01/29/2020		Paint, Utility Knife, Screws	87.80
				<b>Check Total</b>	<b>309.28</b>
00017028		02/07/2020	MICKPVG	MICK'S PLATTE VALLEY GLASS & TRAILERS	
	47878	01/13/2020		Door Closer	369.00
				<b>Check Total</b>	<b>369.00</b>
00017029		02/07/2020	MOSAIC	MOSAIC	
	AXT0120-31	02/04/2020		January Services	3,558.24
				<b>Check Total</b>	<b>3,558.24</b>
00017030		02/07/2020	MOSTEKE	MOSTEK ELECTRIC	
	6888	01/07/2020		Light fixtures, Warmer	216.98
	6914	02/03/2020		Whirlpool tubs, ext light	474.52
				<b>Check Total</b>	<b>691.50</b>
00017031		02/07/2020	NASB	NEBRASKA ASSN OF SCHOOL BOARDS	

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Direct

Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name Description	Amount
	012920	01/29/2020		Annual dues	3,563.00
	INV-05156-Q6J2 X3	01/03/2020		President's Retreat	300.00
	INV-05359-B0Z5 R5	01/30/2020		Wkshop Cancel Fee	20.00
Check Total					3,883.00
00017032		02/07/2020	NASBALICAP	NASB ALICAP	
	2018-2019	01/31/2020		Work Comp etc	220.00
Check Total					220.00
00017033		02/07/2020	NE SAFETY	NEBRASKA SAFETY CENTER	
	57-7314BUS	01/29/2020		Safety Training	350.00
Check Total					350.00
00017034		02/07/2020	NPPD	NEBRASKA PUBLIC POWER DISTRICT	
	011620-6740	01/16/2020		Bus Barn	78.83
	011620-6744	01/16/2020		Ballfield	51.05
	011620-6748	01/16/2020		230 East Calkins	4,218.95
Check Total					4,348.83
00017035		02/07/2020	OKEEFELE	O'KEEFE ELEVATOR COMPANY, INC	
	00501162	11/01/2019		Elevator Maintenance	313.23
Check Total					313.23
00017036		02/07/2020	ONESOURCE	ONESOURCE	
	5834-20200131	01/31/2020		Background Check	49.00
Check Total					49.00
00017037		02/07/2020	PAYFLEX	PAYFLEX SYSTEMS USA	
	Feb Invoice	02/01/2020		February fees	150.00
Check Total					150.00
00017038		02/07/2020	PIONEERTE	PIONEER TELEPHONE	
	020120	02/01/2020		Long Distance	107.48
Check Total					107.48
00017039		02/07/2020	QUILL	Quill	
	4427949	01/30/2020		Ink, Labels, Pens	124.89
	4430734	01/30/2020		Ink Cartridges	170.98
	4456286	01/31/2020		Ink cartridge	85.49
Check Total					381.36
00017040		02/07/2020	SAUERESSIG	Jan Saueressig	
	02012020	02/01/2020		1-3-20 to 2-6-20 Mileage	740.03
Check Total					740.03
00017041		02/07/2020	SERVICE	SERVICEMASTER OF MID NE	

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Direct

Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name Description	Amount
	17918	01/31/2020		2010 Addition	3,784.87
	17919	01/31/2020		Elementary Facility	4,061.15
Check Total					7,846.02
00017042		02/07/2020	STATENE	STATE OF NEBRASKA	
	1200229	01/01/2020		Network Service Fees	409.88
Check Total					409.88
00017043		02/07/2020	STUDIO	STUDIO 747	
	27	12/31/2019		Domain Registration	278.85
Check Total					278.85
00017044		02/07/2020	VERIZON	VERIZON WIRELESS	
	9845689737	01/06/2020		Cell Phone	48.58
Check Total					48.58
00017045		02/07/2020	VILLAGEE	Village Of Elm Creek	
	02012020	02/01/2020		Water, sewer	742.50
Check Total					742.50
00017046		02/07/2020	VILLAGEU	VILLAGE UNIFORM	
	January Invoices	01/31/2020		Rags etc	40.00
Check Total					40.00
00017047		02/07/2020	WEXBANK	WEX BANK	
	63619375	01/31/2020		Fuel	2,002.08
Check Total					2,002.08
00017048		02/07/2020	WOODWARDS	WOODWARDS DISPOSAL SERVICE	
	NO8907-804	01/26/2020		Doc Destruction	25.00
Check Total					25.00
00017049		02/07/2020	YANDA'S	YANDA'S MUSIC	
	430672	12/11/2019		Flute	47.20
	430686	12/11/2019		Trumpet	10.00
	430687	12/11/2019		Trumpet	5.20
Check Total					62.40
<b>01 - GENERAL FUND Totals:</b>					<b>43,480.57</b>
<b>Total of Checks Printed:</b>					<b>43,480.57</b>
<b>Report Total:</b>					<b>43,480.57</b>

# Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

**Checks Printed**

**08 - Building Fund**

Bank Account :E - Building Fund

00001030	02/07/2020	ELECTRONIC		ELECTRONIC CONTRACTING CO.	
19716002/19716	01/22/2020		02/07/2020	Contract	43,150.00
077					

Check Total 43,150.00

**08 - Building Fund Totals: 43,150.00**

**Total of Checks Printed: 43,150.00**

**Report Total: 43,150.00**

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2019 to 01/31/2020.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>ECHS</b>	<b>Elm Creek High School</b>							
<b>A</b>	<b>Athletics</b>							
		3030	Uniforms	-5,319.14	0.00	567.41	0.00	-5,886.55
		3031	Basketball	-2,325.37	17,008.10	16,233.01	0.00	-1,550.28
		3033	Cheer	-6,116.37	10,941.42	1,902.32	-2,415.87	506.86
		3034	Cross Country	-295.44	0.00	380.00	0.00	-675.44
		3035	Football	-6,707.63	16,254.81	16,092.92	0.00	-6,545.74
		3038	Golf	-2,039.71	0.00	0.00	0.00	-2,039.71
		3041	Track	-5,100.54	1,437.05	980.32	-1,437.05	-6,080.86
		3042	Volleyball	-2,384.81	9,168.30	12,690.80	0.00	-5,907.31
		3044	Wrestling	-5,353.22	810.00	3,033.64	0.00	-7,576.86
			<b>A Totals:</b>	-35,642.23	55,619.68	51,880.42	-3,852.92	-35,755.89
<b>B</b>	<b>Activities</b>							
		1739	Speech	-2,066.21	2,859.25	0.00	-1,754.00	-960.96
		1748	School Play	671.80	0.00	0.00	0.00	671.80
		1749	One Act Play	-471.31	2,306.60	1,111.78	-583.15	140.36
		2038	Drama	0.00	0.00	0.00	0.00	0.00
		2084	Fine Arts	0.00	0.00	0.00	0.00	0.00
			<b>B Totals:</b>	-1,865.72	5,165.85	1,111.78	-2,337.15	-148.80
<b>C</b>	<b>Clubs &amp; Organizations</b>							
		1740	ESports	-2,390.09	1,038.25	208.30	-623.90	-2,184.04
		1742	Mock Trial	141.85	0.00	0.00	0.00	141.85
		1743	Band Club	880.73	30.00	0.00	0.00	910.73
		1744	Choir Club	0.00	0.00	0.00	0.00	0.00
		3001	Stu Council	201.12	1,391.06	1,168.42	-597.80	-174.04
		3002	FFA	3,351.32	13,086.01	12,331.07	-294.70	3,811.56
		3003	FCCLA	4,417.64	0.00	57.25	0.00	4,360.39
		3005	NHS	892.52	2,316.11	2,128.83	0.00	1,079.80
		3032	Boys Basketball Club	501.61	3,554.50	3,405.81	-100.27	550.03
		3036	Football Club	3,041.78	1,857.58	1,557.53	35.00	3,376.83
		3037	Girls Basketball Club	630.16	939.00	1,057.76	-291.05	220.35
		3043	Volleyball Club	953.59	3,809.00	6,414.01	0.00	-1,651.42
		3045	Wrestling Club	1,466.14	5,692.50	1,328.50	0.00	5,830.14
		3046	Cross Country Club	364.81	1,282.51	570.00	-602.70	474.62
		3047	Golf Club	1,145.79	4,003.11	0.00	-1,436.40	3,712.50
		3048	Track Club	3,665.61	1,535.25	0.00	-365.30	4,835.56
		3049	Quiz Bowl	1,450.41	0.00	198.00	0.00	1,252.41
			<b>C Totals:</b>	20,714.99	40,534.88	30,425.48	-4,277.12	26,547.27

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2019 to 01/31/2020.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>D</b>	<b>Special Funds</b>							
	1766		ACC RDR	2,749.49	447.70	0.00	0.00	3,197.19
	1767		Elem Playground	0.00	0.00	0.00	0.00	0.00
	1768		Stampede Stand	-1,957.06	20.00	0.00	0.00	-1,937.06
	2049		SRS Gifts	-677.51	0.00	0.00	0.00	-677.51
	2082		Board Scholarship	252.54	1,237.92	0.00	0.00	1,490.46
	2086		Presidential Freedom Schol	83.64	0.00	0.00	0.00	83.64
	2087		Attend/Val Sch	-188.62	733.05	0.00	-449.20	95.23
	2088		FKC Scholarships	671.73	0.00	0.00	0.00	671.73
		<b>D</b>	<b>Totals:</b>	<b>934.21</b>	<b>2,438.67</b>	<b>0.00</b>	<b>-449.20</b>	<b>2,923.68</b>
<b>E</b>	<b>Classes</b>							
	2017		Class of 2017	0.00	0.00	0.00	0.00	0.00
	2018		Class of 2018	-336.81	0.00	0.00	0.00	-336.81
	2019		Class of 2019	82.27	0.00	0.00	0.00	82.27
	2020		Class of 2020	1,227.73	689.72	836.22	0.00	1,081.23
	2021		Class of 2021	5,772.92	143.25	0.00	-148.05	5,768.12
	2022		Class of 2022	3,074.78	955.80	296.50	-314.10	3,419.98
	2023		Class of 2023	1,979.02	2,017.25	0.00	-1,221.45	2,774.82
	2024		Class of 2024	326.04	2,491.70	0.00	-821.96	1,995.78
		<b>E</b>	<b>Totals:</b>	<b>12,125.95</b>	<b>6,297.72</b>	<b>1,132.72</b>	<b>-2,505.56</b>	<b>14,785.39</b>
<b>F</b>	<b>School</b>							
	1745		Band	7,375.82	1,389.00	1,283.98	-316.00	7,164.84
	1746		Choir	-121.19	0.00	1,431.88	0.00	-1,553.07
	2044		Circle of Friends	659.71	0.00	0.00	0.00	659.71
	3000		Annual/Yearbook	-10,436.21	860.00	0.00	0.00	-9,576.21
	3006		Pop - Chesterman	1,683.47	0.00	2,418.80	6,305.36	5,570.03
	3040		Concessions	-2,709.12	14,124.37	16,993.88	7,781.82	2,203.19
		<b>F</b>	<b>Totals:</b>	<b>-3,547.52</b>	<b>16,373.37</b>	<b>22,128.54</b>	<b>13,771.18</b>	<b>4,468.49</b>
<b>G</b>	<b>District</b>							
	1741		PreSchool	0.00	0.00	0.00	0.00	0.00
	1751		FOB	3,500.00	0.00	0.00	0.00	3,500.00
	1752		Technology	36,989.49	786.00	6.00	0.00	37,769.49
	2040		General District	-15,457.57	3,372.26	13,015.85	0.00	-25,101.16
	2041		CCC-Dual Credit Course	665.35	1,580.00	600.00	0.00	1,645.35
	2045		Insurance	-10,909.02	29,508.50	30,164.82	0.00	-11,565.34
	2046		Payflex Reimbursement Plan	0.00	0.00	0.00	0.00	0.00
	2051		Miscellaneous Funds	22,715.95	682.00	532.00	0.00	22,865.95
	2085		Sign Adv	2,372.83	0.00	0.00	0.00	2,372.83
	3029		GENERAL ACTIVITIES	23,036.75	7,261.68	2,614.19	-314.23	27,370.01
	3039		Gym Rent	6,589.50	0.00	0.00	0.00	6,589.50
		<b>G</b>	<b>Totals:</b>	<b>69,503.28</b>	<b>43,190.44</b>	<b>46,932.86</b>	<b>-314.23</b>	<b>65,446.63</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2019 to 01/31/2020.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	Miscellaneous							
	2037		Special Committee	220.22	0.00	0.00	0.00	220.22
	2050		Courtesy Committee	27.96	620.00	25.00	0.00	622.96
	4000		Checking Acct Interest	0.00	0.00	0.00	0.00	0.00
		H	Totals:	248.18	620.00	25.00	0.00	843.18
		ECHS	Totals:	62,471.14	170,240.61	153,636.80	35.00	79,109.95
			Report Totals:	62,471.14	170,240.61	153,636.80	35.00	79,109.95

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS  
FOR February 10, 2020

**GENERAL FUND - ACCT NO. 137766 (Reconciled 2-6-2020)**

BANK BALANCE January 1, 2020		\$	127,616.65
RECEIPTS	BUFF CO - TAXES (pt is building acct funds)	\$	435,258.72
	CCC - Dual Credit Course	\$	3,160.00
	Dawson County (pt is building acct funds)	\$	20,882.96
	PHELPS COUNTY - TAXES	\$	320,165.31
	PRESCHOOL	\$	800.00
	STATE AID	\$	16,566.00
	STATE-Sped Reimbursement 18-19	\$	39,591.00
	TOTAL RECEIPTS	\$	836,423.99
AVAILABLE BALANCE		\$	964,040.64
DISBURSEMENTS:			
	Bills Paid January, 2020	\$	58,478.61
	Payroll	\$	317,647.93
	TOTAL DISBURSEMENTS	\$	376,126.54
BOOK BALANCE January 31, 2020		\$	587,914.10

**DEPRECIATION FUND - ACCT NO 14832**

BALANCE January 1, 2020		\$	65,347.01
Expenses (to be corrected in February)		\$	3,089.00
INTEREST		\$	22.35
OTHER RECEIPTS		\$	-
BOOK BALANCE January 31, 2020		\$	62,280.36

**CERTIFICATES OF DEPOSIT THRU January 31, 2020**

#6692	Bus Depreciation	\$	12,067.61
#6233	Track Maintenance - Issued 8/31/09	\$	16,995.96
#6013	Track Maintenance	\$	57,600.16
#2232	Unemployment	\$	11,220.71
#6482	Track Maintenance - Issued 8/31/2011	\$	10,457.23
	CERTIFICATE TOTALS	\$	108,341.67

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS  
FOR February 10, 2020

**BUILDING FUND (Reconciled 2-5-20)**

Balance January 1, 2020	\$	30,836.43
INTEREST	\$	7.04
Phelps County	\$	7,903.26
DISBURSEMENTS	\$	-
BALANCE January 31, 2020	\$	38,746.73

**BOND FUND (OPENED 11-12-09)**

Balance January 1, 2020	\$	59,102.49
RECEIPTS- BUFFALO	\$	60,448.25
RECEIPTS - DAWSON COUNTY	\$	3,017.54
RECEIPTS - PHELPS COUNTY	\$	47,399.49
DISBURSEMENTS (Principal & Interest Payment)	\$	-
BALANCE January 31, 2020	\$	169,967.77

**SAM/DUNS ACCOUNT (REAP-1173)**  
(Reconciled)

BALANCE January 1, 2020	\$	10,193.40
DISBURSEMENTS	\$	-
BALANCE January 31, 2020	\$	10,193.40

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS  
FOR February 10, 2020

**LUNCH FUND**

BANK BALANCE January 1, 2020 (Reconciled 2-6-2020) \$ 14,412.10

RECEIPTS

LUNCH SALES	\$	5,533.39
EFUND PAYMENTS	\$	361.00
Federal Reimbursement Breakfast	\$	-
Federal Reimbursement Lunch	\$	-
State Reimbursement Lunch	\$	-
State Reimbursement Breakfast	\$	-
TRANSFERS FROM GENERAL ACCT	\$	-
TOTAL RECEIPTS	\$	5,894.39

AVAILABLE BALANCE \$ 20,306.49

DISBURSEMENTS

Food/Groceries/Milk Etc.	\$	8,443.56
General Expenses	\$	531.50
Supplies	\$	637.41
January Payroll	\$	6,673.79

TOTAL DISBURSEMENTS \$ 16,286.26

BALANCE January 31, 2019 \$ 4,020.23

February Bills

BERNARD FOODS	\$	-
CASHWA	\$	5,128.14
FOSTERS	\$	49.10
HEARTLAND REFRIGERATION	\$	-
HERITAGE FOOD SERVICE GROUP	\$	-
HILAND (MILK)	\$	2,104.66
NE FOOD DISTRIBUTION PROGRAM	\$	-
US FOODS (THOMPSON)	\$	3,591.13
VILLAGE UNIFORM (TOWELS ETC)	\$	48.20

\$ 10,921.23

## 2019-20 YTD Revenue - Through January 31, 2020 (41.7% complete)

Source	Budgeted	Received	Difference	% received
Local Sources other than Tax Receipts	\$205,000.00	\$10,140.16	\$194,859.84	4.95
County Sources	\$35,000.00	\$33,547.10	\$1,452.90	95.85
State Sources	\$479,514.00	\$198,213.00	\$281,301.00	41.34
Federal Sources	\$158,655.00	\$70,020.00	\$88,635.00	44.13
Non-Revenue Sources (includes interfund transfers)	\$0.00	\$332,119.40	-\$332,119.40	#DIV/0!
Property Tax	\$3,877,656.00	\$1,809,514.97	\$2,068,141.03	46.67
Totals	\$4,755,825.00	\$2,453,554.63	\$2,302,270.37	<b>51.59</b>
Cash on hand 09-01-2019	\$751,503.00	\$751,503.00	\$0.00	100
	\$5,507,328.00	\$3,205,057.63	\$2,302,270.37	58.20

General Fund

through Jan. 31, 2019

58.33%

Year to Date Expenditure Summary

		19-20 Budget	Year to date Expenditures	Balance	% remaining
1100	All Instruction	\$2,412,400.00	\$1,078,122.03	\$1,334,277.97	55.31
1200	Special Education Programs	\$665,000.00	\$272,895.59	\$392,104.41	58.96
2100	Student Services	\$214,500.00	\$49,334.12	\$165,165.88	77.00
2200	Library Services	\$85,000.00	\$22,736.74	\$62,263.26	73.25
2300	General Administration	\$264,928.00	\$98,892.21	\$166,035.79	62.67
2400	Office of the Principal	\$265,000.00	\$102,046.91	\$162,953.09	61.49
2500	Business Support	\$350,000.00	\$86,248.17	\$263,751.83	75.36
2600	Maint. & Oper. Of Buildings	\$460,000.00	\$150,111.10	\$309,888.90	67.37
2700	Pupil Transportation	\$325,000.00	\$59,727.16	\$265,272.84	81.62
3000	State Categorical Programs	\$138,500.00	\$51,222.90	\$87,277.10	63.02
4000	Federal Programs	\$232,000.00	\$90,976.50	\$141,023.50	60.79
5000	Debt Services	\$0.00	\$0.00	\$0.00	100.00
8000	Transfers to Other Funds	\$95,000.00	\$20,000.00	\$75,000.00	78.95
9000	Miscellaneous				
	<b>Total</b>	<b>\$5,507,328.00</b>	<b>\$2,082,313.43</b>	<b>\$3,425,014.57</b>	<b>62.19</b>



# Elm Creek Public Schools

230 East Calkins Ave., PO Box 490

Elm Creek, NE 68836

(308) 856-4300 phone (308) 856-4907 fax

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

Derrick Pulliam, Elementary Principal

Cory Spotanski, High School Principal

Tom Reeser, Superintendent

---

January 22, 2020

Mr. Tom Reeser  
Superintendent  
Elm Creek Public Schools  
PO Box 490  
Elm Creek, NE 68836

Dear Mr. Reeser,

Please accept this letter of resignation from my position as the 7<sup>th</sup>-12<sup>th</sup> Grade Special Education teacher at the conclusion of the 2019-2020 contract year.

It has been quite the journey from when I arrived at Elm Creek to now. When I first arrived at Elm Creek in 2016 I was honestly overwhelmed with a caseload of 25 students in the special education department. According to my calculations in the time I've been at Elm Creek, five students have been dismissed from special education and they have returned to 100% regular education and other students have made huge, commendable gains. I have been impressed by the desires of the parents and the students to improve the outcomes of the student with disabilities. This program has continued to fuel my love for special education.

I know this letter of resignation will create some transitions that will be happening between now and my final working day of May 15, 2020. Please let me know how I can assist in these transitions, and I would be happy to help. Thank you for the opportunity to impact the students and families in this community. This opportunity will never be forgotten in my journey of life.

Sincerely,

Amanda Hinds



# Elm Creek Public Schools

230 East Calkins Ave., PO Box 490  
Elm Creek, NE 68836  
(308) 856-4300 phone (308) 856-4907 fax  
[www.elmcreekschools.org](http://www.elmcreekschools.org)

Derrick Pulliam, Elementary Principal Cory Spotanski, High School Principal

Tom Reeser, Superintendent

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February 6, 2020

Dear Mr. Reeser and the Elm Creek School Board,

Please accept this letter as official notice of my resignation from the position of PK-6 Principal at Elm Creek Public Schools. I have enjoyed my time here and I am thankful to have had the opportunity to work with so many great students and great staff members over the years.

This decision has not been an easy one as there are so many wonderful people associated with this school district. I would like to thank the staff and students for helping me grow as both a person and an educator. I would also like to thank the parents, school board members, and community members who have helped support our students and this school. I am thankful for having had the opportunity to work here and for the many great memories I will take with me. It has been a privilege to work for Elm Creek Public Schools.

Sincerely,

Derrick Pulliam  
PK-6 Principal/Transportation Director  
Elm Creek Public Schools

# Elm Creek Public Schools Calendar

## 2020-21 School Year

First Day Semester 1 or First Day of Semester 2
Teacher Inservice/Work Day
Last day of Quarter - SEMESTER FINAL EXAMS
Parent /Teacher Conference
Early Release, 1:00 pm
H - Holiday, No School
Graduation
M-F - School Hours - 8:00am - 3:20pm, Essential Time 3:20 - 3:35 Daily

230 East Calkins Ave. P.O. Box 490 Elm Creek, NE 68836			
(308) 856-4300			
<a href="http://www.elmcreekschools.org">www.elmcreekschools.org</a>			
Quarter 1 Days Ss	44	Quarter 1 Days Ts	48
Quarter 2 Days Ss	43	Quarter 2 Days Ts	45
SEM 1 Days STUDENT	87	SEM 1 Days STAFF	93
Quarter 3 Days Ss	43	Quarter 3 Days Ts	44
Quarter 4 Days Ss	44	Quarter 4 Days Ts	48
SEM 2 Days STUDENT	87	SEM 2 Days STAFF	92
174		185	

August							T	S
S	M	T	W	T	F	S	16	13
						1		
2	3	4	5	6	7	8		
9	10	11	12	13	14	15		
16	17	18	19	20	21	22		
23	24	25	26	27	28	29		
30	31							
10-12 Teacher Inservice Days								
13 First Day of School - 1:00 PM Dismissal								
19 First Day of PRESCHOOL								

September							T	S
S	M	T	W	T	F	S	20	19
		1	2	3	4	5		
6	7	8	9	10	11	12		
13	14	15	16	17	18	19		
20	21	22	23	24	25	26		
27	28	29	30					
7 NO SCHOOL - Labor Day								
23 1:00 PM Dismissal, PTC 2:00 PM - 8:00 PM								
24 NO SCHOOL - PTC 8:00 AM - 12:00 PM								
25 NO SCHOOL								

October							T	S
S	M	T	W	T	F	S	12	12
				1	2	3		
4	5	6	7	8	9	10		
11	12	13	14	15	16	17	T	S
18	19	20	21	22	23	24	10	9
25	26	27	28	29	30	31		
16 End of Quarter 1								
19 NO SCHOOL - Teacher Inservice Days								

November							T	S
S	M	T	W	T	F	S	19	18
1	2	3	4	5	6	7		
8	9	10	11	12	13	14		
15	16	17	18	19	20	21		
22	23	24	25	26	27	28		
29	30							
16 Staff Inservice								
25 Early Dismissal 1:00 PM								
26-27 NO SCHOOL - Thanksgiving Break								

December							T	S
S	M	T	W	T	F	S	16	16
		1	2	3	4	5		
6	7	8	9	10	11	12		
13	14	15	16	17	18	19		
20	21	22	23	24	25	26		
27	28	29	30	31				
18,21,22 Semester Finals, 22nd 1:00 PM Dismissal								
23-27 Sports Moratorium								
23-31 Christmas Break								

January							T	S
S	M	T	W	T	F	S	18	18
					1	2		
3	4	5	6	7	8	9		
10	11	12	13	14	15	16		
17	18	19	20	21	22	23		
24	25	26	27	28	29	30		
31								
1-3 Christmas Break								
6 Teacher Inservice Days								
7 First Day of Semester 2								
15 1:00 Dismissal Wrestling Invite								

February							T	S
S	M	T	W	T	F	S	19	18
	1	2	3	4	5	6		
7	8	9	10	11	12	13		
14	15	16	17	18	19	20		
21	22	23	24	25	26	27		
28								
17 1:00 PM Dismissal, PTC 2:00 PM - 8:00 PM								
18 NO SCHOOL - PTC 8:00 AM - 12:00 PM								
19 NO SCHOOL								

March							T	S
S	M	T	W	T	F	S	7	7
	1	2	3	4	5	6		
7	8	9	10	11	12	13		
14	15	16	17	18	19	20	T	S
21	22	23	24	25	26	27	13	12
28	29	30	31					
4,5 No School								
11 End of Quarter 3								
12 No School								
15 Staff Inservice								

April							T	S
S	M	T	W	T	F	S	20	19
				1	2	3		
4	5	6	7	8	9	10		
11	12	13	14	15	16	17		
18	19	20	21	22	23	24		
25	26	27	28	29	30			
2-5 Easter Break								
26 Staff Inservice								

May							T	S
S	M	T	W	T	F	S	15	13
						1		
2	3	4	5	6	7	8		
9	10	11	12	13	14	15		
16	17	18	19	20	21	22		
23	24	25	26	27	28	29		
30	31							
7 NO SCHOOL EC TRACK INVITE - Teachers Report								
8 Graduation 11:00 AM								
18,19,20 Semester Finals, 20th 1:00 PM Dismissal Last Day of School								
24 Staff Inservice								

June							T	S
S	M	T	W	T	F	S	20	19
		1	2	3	4	5		
6	7	8	9	10	11	12		
13	14	15	16	17	18	19		
20	21	22	23	24	25	26		
27	28	29	30					

July							T	S
S	M	T	W	T	F	S	15	13
				1	2	3		
4	5	6	7	8	9	10		
11	12	13	14	15	16	17		
18	19	20	21	22	23	24		
25	26	27	28	29	30	31		



*Our focus is on serving you!*

---

76 Plaza Boulevard PO Box 850 Kearney NE 68848-0850  
308.237.5927 Fax 308.237.5920

DATE: January 29, 2020  
TO: Superintendents  
FROM: Jean Anderson, Special Education Director  
SUBJECT: Special Education Contract and Cooperative Service Agreements

A Special Education Contract for the 2020-21 school year is enclosed for you to sign and return. The signature does not need to be notarized; however, your board should officially authorize the service at the February board meeting. This contract includes Speech Therapy Services. If your district contracts for this service, it will be indicated on the enclosed Schedule A. Also, enclosed are the cooperative service agreements for Special Education Supervision, Deaf Education Services, Psychology Services, Audiology Services, Physical Therapy, Occupational Therapy, Vision Services and Vocational Services if you contract for these services. Please sign and date all of the cooperative service agreements, the contract and return them along with Schedule A to me before **March 1, 2020**. The ESU board will approve the contract, and a copy will be returned to you.

Schedule A (enclosed) is the service and FTE provided for the 2019-20 school year and the anticipated service for the 2020-21 school year. If for any reason your district intends to change the service or FTE for 2020-21, please make note of the change on Schedule A, sign and return it to me as part of the contract. The cost of service will be approximately 5% above the current year. A description of all services provided is available upon request.

To recap, you need to return to ESU 10:

1. The Special Education Contract (1 contract, **sign back page**)
2. Schedule A (1 form, **sign on front**)
3. Cooperative Program Agreements (1 to 8 forms, **sign on front**)

Please feel free to contact me if you have any questions.

Enclosures

**EDUCATIONAL SERVICE UNIT 10  
CONTRACT FOR SCHOOL AGE AND BELOW AGE FIVE  
SPECIAL EDUCATION SERVICES**

**THIS AGREEMENT**, made and entered into this 1st day of July, 2020, by and between **EDUCATIONAL SERVICE UNIT 10** of the State of Nebraska hereinafter called "**SERVICING AGENCY**", "Elm Creek Public Schools, called "**DISTRICT**."

**WITNESSETH:**

The District does hereby agree to hire the Servicing Agency to service its school age students with disabilities, below age five children with disabilities during the school year 2020-21, and the Servicing Agency agrees to act as such Servicing Agency, for the consideration and under the terms and conditions as hereinafter set forth:

- 1, A description of the program of special education and related services to be provided to District students shall be as set forth in Schedule "A" hereto attached, including full-time equivalency (FTE) provided in 2019-20 and anticipated in 2010-21 unless district notifies servicing agency otherwise,
- 2, It is agreed that the District shall pay the Servicing Agency for said special education or related services in accordance with the rate schedule. This schedule shall be in full force and effect during the school year of 2020-21, commencing not earlier than August 15, 2020, and ending not later than August 20, 2021. The total dollar amount of this contract will be submitted to the district on or before July 1, 2020 or as soon as the budgets are set for the Servicing Agency,
- 3, The District agrees that pending the reconciliation of costs for the actual services rendered, the amount payable for those special education services to be delivered by the Servicing Agency, shall be paid in full. All programs and services will be billed based on the actual services delivered,
4. The District agrees that the amount payable for special education services the first month of the school year will be 1/10 of the budgeted cost with payment due on or before October 17, 2020,
- 5, The Servicing Agency agrees to bill the District for the actual cost of special education services rendered and to make any adjustments caused by prior overpayment or underpayment,
- 6, The Servicing Agency agrees to provide the District with the final billing, a complete reconciliation of the actual costs of special education services rendered and the actual rate for cost of services. The final billing to the District shall serve as a final reconciliation of the amount of payment previously agreed upon in item two of this contract.
7. The District agrees that the final billing for special education services submitted to the District by the Servicing Agency for actual services rendered during the contract period shall be considered as an amendment to the original contract and by reference made a part thereof.
8. Special education programs or services which extend beyond the regular school year will be provided by the Servicing Agency upon request by the District. Extended programs shall be covered by separate contract,
9. It is further agreed that in the event the District does not pay the Servicing Agency as herein set forth, the Servicing Agency may cancel this contract and refuse further service, In the event of such Cancellation, the Servicing Agency may recover any past due amounts.
10. The Servicing Agency shall record and supply to the District information on each child for whom services are contracted, The Servicing Agency agrees to confer with the District for purposes of evaluating such child's progress,

EDUCATIONAL SERVICE UNIT 10 BUDGET FORM  
2020-21  
Agency Code--950010

District Name: Elm Creek Public Schools

## Contracted Reimbursable School Age Services

	Service Code	2019-20	2020-21
Speech Teacher School Age - Elementary	4001		
Speech Teacher School Age - Secondary			
SpEd Supervision School Age - Elementary	0001	0.025	0.025
SpEd Supervision School Age - Secondary		0.025	0.025
D/E Audiology School Age - Elementary	1003	0.008	0.008
D/E Audiology School Age - Secondary		0.008	0.008
Deaf Education Services School Age - Elementary	2014	0.022	0.022
Deaf Education Services School Age - Secondary			
D/E Psychology School Age - Elementary	1002	0.029	0.029
D/E Psychology School Age - Secondary		0.029	0.029
Occupational Therapy School Age - Elementary	4006	0.033	0.033
Occupational Therapy School Age - Secondary		0.033	0.033
Physical Therapy School Age - Elementary	4005	0.028	0.028
Physical Therapy School Age - Secondary		0.028	0.028
Vision Services School Age - Elementary	2008		
Vision Services School Age - Secondary			
Vocational	4007	0.036	0.036

## Contracted Nonreimbursable Preschool Services

		2019-20 Percent Per District	2020-21 Percent Per District
Speech Teacher Birth - 2	4001		
Speech Teacher Ages 3 - 4			
SpEd Supervision Birth - 2	0001	0.0250	0.0250
SpEd Supervision Ages 3 - 4		0.0250	0.0250
D/E Audiology Birth - 2	1003	0.0080	0.0080
D/E Audiology Ages 3 - 4		0.0080	0.0080
Deaf Education Services Birth - 2	2014		
Deaf Education Services Ages 3 - 4			
D/E Psychology Birth - 2	1002	0.0300	0.0300
D/E Psychology Ages 3 - 4		0.0300	0.0300
Occupational Therapy Birth - 2	4006	0.0328	0.0328
Occupational Therapy Ages 3 - 4		0.0328	0.0328
Physical Therapy Birth - 2	4005	0.0272	0.0272
Physical Therapy Ages 3 - 4		0.0272	0.0272
Vision Services Birth - 2	2008		
Vision Services Ages 3 - 4			

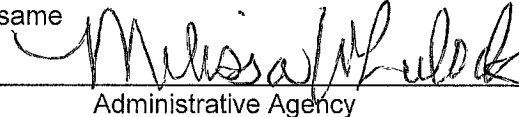
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signature of authorized school representative

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 Special Education Supervision Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

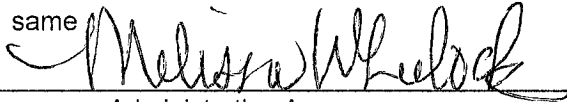
PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 Deaf Education Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

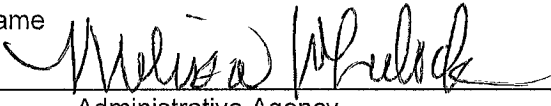
PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 Audiology Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

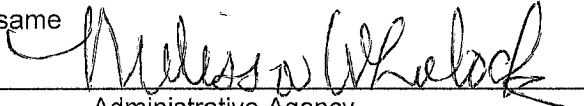
PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 School Psychology Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

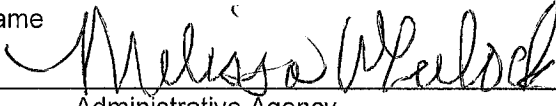
PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 Occupational Therapy Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

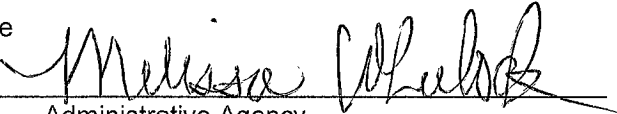
PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 Physical Therapy Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

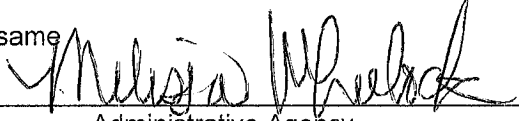
PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2020-21

Cooperative Program Name: ESU 10 Vocational Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY: Educational Service Unit 10	SCHOOL DISTRICT OR ESU NUMBER: 950010
Address: P.O. Box 850 Kearney, NE 68848	
Phone: 308-237-5927	
Name/Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator	
Name/Title of Contact Person (if different than Administrative Agency Representative): Jean Anderson, Special Education Director	
Address: same	
Phone: same	
Signature:  Administrative Agency	Date: 1/15/20

PART VI:

Cooperative Program Participant: Elm Creek Public School	School District or ESU Number: 10-0009
Address: 230 E. Calkins Ave., PO Box 490 Elm Creek NE 68836	
Phone: 308-856-4300	
Name/Title of Cooperative Program Participant Representative: Tom Reeser, Superintendent	
Name/Title of Contact Person (if different than Cooperative Program Participant Representative):	
Address:	
Phone:	
Signature: _____ Cooperative Program Participant Representative	Date: _____

Personnel - All Employees (& Students)Anti-discrimination, Anti-harassment, and Anti-retaliation**A. Elimination of Discrimination.**

The Elm Creek Public Schools hereby gives this statement of compliance and intends to comply with all state and federal laws prohibiting discrimination. This school district intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination.

The Elm Creek Public Schools does not discriminate on the basis of race, color, national origin, sex, disability, religion, age or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Students: High School Principal, 230 East Calkins Ave., Elm Creek, NE 68836 (308) 856-4300.

Employees and Others: Superintendent of Schools, 230 East Calkins Ave., Elm Creek, NE 68836 (308) 856-4300.

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Department of Education (OCR), please contact OCR at 8930 Ward Parkway, Suite 2037, Kansas City, Missouri 64114, (816) 268-0550 (voice), or (877) 521-2172 (telecommunications device for the deaf), or [ocr.kansascity@ed.gov](mailto:ocr.kansascity@ed.gov).

**B. Prohibited Harassment, Discrimination, and Retaliation of Employees, Students and Others.****1. Purpose:**

The Elm Creek Public Schools is committed to offering employment and educational opportunity to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination, harassment and retaliation of any kind by District employees, including, co-workers, non-employees (such as volunteers), third parties, and others is strictly prohibited and will not be tolerated.

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's race, color, national origin, religion, disability, age, sex, or other protected category, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

- a. Conduct that is sufficiently severe or pervasive to create an intimidating, hostile, or abusive educational or work environment, or
- b. Requiring an individual to endure the offensive conduct as a condition of continued employment or educational programs or activities, including the receipt of aids, benefits, and services.

Educational programs and activities include all academic, educational, extracurricular, athletic, and other programs of the school, whether those programs take place in a school's facilities, on a school bus, at a class or training program sponsored by the school at another location, or elsewhere.

Discriminatory harassment because of a person's race, color, national origin, religion, disability, age, sex, or other protected category, may include, but is not limited to:

- a. Name-calling,
- b. Teasing or taunting,
- c. Insults, slurs, or derogatory names or remarks,
- d. Demeaning jokes,
- e. Inappropriate gestures,
- f. Graffiti or inappropriate written or electronic material,
- g. Visual displays, such as cartoons, posters, or electronic images,
- h. Threats or intimidating or hostile conduct,
- i. Physical acts of aggression, assault, or violence, or
- j. Criminal offenses

The following examples are additional or more specific examples of conduct that may constitute sexual harassment:

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as grades, awards, privileges, promotions, etc., or
- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

If the District knows or reasonably should know about possible harassment, including violence, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred (see section entitled "Grievance Procedures," below), and take appropriate interim measures, if necessary. If the District determines that unlawful harassment occurred, the District will take prompt and effective action to eliminate the harassment, prevent its recurrence, and remedy its effects, if appropriate. If harassment or violence that occurs off school property creates a hostile environment at school, the District will follow this policy and grievance procedure, within the scope of its authority.

All District employees are expected to take prompt and appropriate actions to report and prevent discrimination, harassment, and retaliation by others. Employees who witness or become aware of possible discrimination, including harassment and retaliation, must immediately report the conduct to his or her supervisor or the compliance coordinator designated to handle complaints of discrimination (designated compliance coordinator).

**2. Anti-retaliation:**

The District prohibits retaliation, intimidation, threats, coercion, or discrimination against any person for opposing discrimination, including harassment, or for participating in the District's discrimination complaint process or making a complaint, testifying, assisting, or participating in any manner, in an investigation, proceeding, or hearing. Retaliation is a form of discrimination.

The District will take immediate steps to stop retaliation and prevent its recurrence against the alleged victim and any person associated with the alleged victim. These steps will include, but are not limited to, notifying students, employees, and others, that they are protected from retaliation, ensuring that they know how to report future complaints, and initiating follow-up contact with the complainant to determine if any additional acts of discrimination, harassment, or retaliation have occurred. If retaliation occurs, the District will take prompt and strong responsive action, including possible discipline, including expulsion or termination, if applicable.

**3. Grievance (or Complaint) Procedures:**

Employees or students should initially report all instances of discrimination, harassment or retaliation to their immediate supervisor or teacher or to the compliance coordinator designated to handle complaints of discrimination (designated coordinator). If the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student may report the alleged discrimination, harassment or retaliation ("discrimination") to the designated coordinator, or in the case of students, to another staff person (such as a counselor or principal).

Other individuals may report alleged discrimination to the designated coordinator. If the designated coordinator is the person alleged to have committed the discriminatory act, then the complaint should be submitted to the Superintendent for assignment. A discrimination complaint form is attached to this grievance procedure and is available in the office of each District building, on the District's website, and from the designated coordinators.

District employees, supervisors and administrators must immediately report any complaints, reports, observations, or other information of alleged discrimination to the designated coordinator, even if that District employee is investigating the alleged discrimination as part of the District's student or employee disciplinary process, and provide the complainant with information for filing a complaint of discrimination, including a complaint form if requested, and contact information for the District's designated coordinator. If the District uses its disciplinary procedures to investigate and resolve an alleged discrimination complaint, those disciplinary procedures will comply

with the District's standards for a prompt and equitable grievance procedure outlined in section B.2., below.

Under no circumstances will a person filing a complaint or grievance involving discrimination be retaliated against for filing the complaint or grievance.

*i. Level 1 (Investigation and Findings):*

Once the District receives a grievance, complaint or report alleging discrimination, harassment, or retaliation, or becomes aware of possible discriminatory conduct, the District will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred. If necessary, the District will take immediate, interim action or measures to protect the alleged victim and prevent further potential discrimination, harassment, or retaliation during the pending investigation. The alleged victim will be notified of his or her options to avoid contact with the alleged harasser, such as changing a class or prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation. The District will minimize any burden on the alleged victim when taking interim measures to protect the alleged victim.

The District will investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The District will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this grievance procedure. If the allegation(s) involve possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The District will **aim to** complete its investigation within **ten (10) working days** after receiving a complaint or report, unless extenuating circumstances exist. Extenuating circumstances may include the unavailability of witnesses due to illness or incapacitation, or additional time needed because of the complexity of the investigation, the need for outside experts to evaluate the evidence (such as forensic evidence), or multiple complainants or victims. Extenuating circumstances do not include summer vacation, and if a designated compliance coordinator or investigator is unavailable, another coordinator or trained employee will be designated to conduct the investigation. If extenuating circumstances exist, the extended timeframe to complete the investigation will **not exceed ten (10) additional working days without the consent of the complainant, unless the alleged victim agrees to a longer timeframe**. Periodic status updates will be given to the parties, if necessary.

The District's investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct

was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.

- d. A review of the evidence using a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

The designated compliance coordinator (or designated investigator) will complete an investigative report, which will include:

- a. A summary of the facts,
- b. An analysis of the appropriate legal standards applied to the specific facts,
- c. Findings regarding whether discrimination occurred, and
- d. If a finding is made that discrimination occurred, the recommended remedy or remedies necessary to eliminate discrimination, including harassment and retaliation, prevent its recurrence, and remedy its effects, if applicable.

If someone other than the designated compliance coordinator conducted the investigation, the compliance coordinator will review, approve, and sign the investigative report. The District will ensure that prompt, appropriate, and effective remedies are provided if a finding of discrimination, harassment, or retaliation is made (see the Remedies section, below, for additional information about remedies). The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings.

The District will send concurrently to the parties written notification of the decision (findings and any remedy) regarding the complaint within **ten (10) working days** after the investigation is completed. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 11232g; 34 C.F.R. Part 99, permits the District to disclose to a student who was discriminated against or harassed (victim), information about the sanction imposed upon a student who was found to have engaged in discrimination or harassment (student who discriminated) when the sanction directly relates to the victim. This includes an order that the student who discriminated stay away from the victim, or that the student who discriminated is prohibited from attending school for a period of time, or transferred to other classes.

*ii. Level 2 (Appeal to the Superintendent):*

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Superintendent within **ten (10) working days** after receiving the decision. The Superintendent will review the appeal and the

investigative documentation and decision, conduct additional investigation, if necessary, and issue a written determination about the appeal **within ten (10) working days** after receiving the appeal. The party who filed the appeal will be sent the Superintendent's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Superintendent is the subject of the complaint, the party will file the appeal directly with the Board.]

*iii. Level 3 (Appeal to the Board):*

If the party is not satisfied with the Superintendent's determination, he or she may file an appeal in writing with the Board of Education **within ten (10) working days** after receiving the Superintendent's determination. The Board of Education will review the appeal, the Superintendent's determination, the investigative documentation and decision, and allow the party to address the Board at the next scheduled Board meeting to present his or her appeal. The Board will issue a written determination about the appeal **within thirty (30) working days** after receiving the appeal. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the District.

**4. Remedies:**

If the District knows or reasonably should know about possible discrimination, including harassment or violence, the District will take immediate, interim action or measures to protect the alleged victim, ensure the safety of the school community, and prevent further potential discrimination, harassment, or retaliation during the District's pending investigation. These interim measures will be prompt, age-appropriate, effective, and tailored to the specific situation, and may include a change in the student's seating assignment or class, a change in an employee's work area, prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the District's investigation, and other remedies, such as those listed below.

The District will minimize any burden on the alleged victim when taking interim measures. For instance, the District generally will not remove the alleged victim from his or her class or work area and allow the alleged harasser to remain. In addition the District will ensure that the complainant is aware of his or her Title IX rights, including a strong prohibition against retaliation for reporting discrimination or harassment or cooperating with any investigation or proceeding, and any available resources, such as counseling, health, and mental health services, and the right to file a complaint with local law enforcement, if applicable.

If the District determines that unlawful discrimination or harassment occurred, the District will take prompt and effective action to eliminate the discrimination or harassment, prevent its recurrence, and remedy its effects on the complainant and others, if appropriate. The remedies will be tailored to the specific allegations and facts of each situation, including, but not limited to, the following remedies:

- a. Providing an escort to ensure the complainant can move safely between classes and activities.
- b. Ensuring the complainant and alleged harasser do not attend the same classes.

- c. Moving the alleged harasser to another school or work area within the District.
- d. Providing counseling services or reimbursement, if appropriate.
- e. Providing medical services or reimbursement, if appropriate.
- f. Providing academic support services, such as tutoring.
- g. Arranging for the complainant to re-take a course or withdraw from a class without penalty, including ensuring that any changes do not adversely affect the complainant's academic record.

The District may provide remedies for the broader student population as well, including but not limited to:

- a. Offering counseling, health, mental health, or other holistic and comprehensive victim services to all students or employees affected by sexual harassment or sexual violence, and notifying students and employees of campus and community counseling, health, mental health, and other student services.
- b. Designating an individual from the District's counseling center to be "on call" to assist victims of sexual harassment or violence whenever needed.
- c. Providing additional training to the District's designated compliance coordinators and other employees who are involved in addressing, investigating, or resolving complaints of discrimination, harassment, and retaliation, to better respond to specific types of harassment and violence.
- d. Informing students and employees of their options to notify proper law enforcement authorities, including school and local police, and the option to be assisted by District employees in notifying those authorities.
- e. Creating a committee of students or employees and District officials to identify strategies for ensuring that students and employees:
  - i. Know the school's prohibition against discrimination, harassment, and retaliation.
  - ii. Recognize acts of discrimination, harassment (including acts of violence), and retaliation when they occur.
  - iii. Understand how and to whom to report any incidents of discrimination.
  - iv. Know the connection between alcohol and drug abuse and harassment or violence based on sex or other protected characteristics.
  - v. Feel comfortable that District officials will respond promptly and equitably to reports of discrimination, harassment (including violence) and retaliation.
- f. Conducting periodic assessments of student or employee activities to ensure that the practices and behavior of students or employees do not violate the District's policies against anti-discrimination, anti-harassment, and anti-retaliation.
- g. Conducting in conjunction with students or employees, a "climate check" to assess the effectiveness of efforts to ensure that the District is free from discrimination, harassment (including violence), and retaliation, and using the resulting information to inform future proactive steps that will be taken by the District.

In addition to these remedies, the District may impose disciplinary sanctions against the student or employee who discriminated, harassed, or retaliated against the complainant, up to and including possible expulsion or termination or cancellation of employment.

**5. Confidentiality:**

The identity of the complainant will be kept confidential to the extent permitted by state and federal law. The District will notify the complainant of the anti-retaliation provisions of applicable laws and that the District will take steps to prevent retaliation and will take prompt and strong responsive actions if retaliation occurs.

If a complainant requests confidentiality or asks that the complaint not be pursued, the District will take all reasonable steps to investigate and respond to the complaint consistent with the request for confidentiality or the request not to pursue an investigation, as long as doing so does not prevent the District from responding effectively to the harassment and preventing harassment of other students. If a complainant insists that his or her name or other identifiable information not be disclosed to the alleged perpetrator, the District will inform the complainant that its ability to respond may be limited. Even if the District cannot take disciplinary action against the alleged harasser, the District will pursue other steps to limit the effects of the alleged harassment and prevent its recurrence, if warranted,

At the same time, the District will evaluate a confidentiality request in the context of its responsibility to provide a safe and nondiscriminatory environment for all students. Thus, the District may weigh the confidentiality request against factors such as: the seriousness of the alleged harassment, the complainant's age; whether there have been other harassment complaints about the same individual and the alleged harasser's rights to receive information about the allegations if the information is maintained by the District as an "education record" under FERPA. In some cases, the District may be required to report alleged misconduct or discrimination, such as sexual harassment involving sexual violence, to local law enforcement or other officials, and the District may not be able to maintain the complainant's confidentiality. The District will inform the complainant that it cannot ensure confidentiality, if applicable.

**6. Training:**

The District will ensure that District employees, including but not limited to officials, administrators, teachers, substitute teachers, counselors, nurses and other health personnel, coaches, assistant coaches, paraprofessionals, aides, bus drivers, and school law enforcement officers, are adequately trained so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate District officials or employees. This training will include, at a minimum, the following areas:

- a. The current legal standards and compliance requirements of anti-discrimination, anti-harassment, and anti-retaliation federal, state, and any local laws and regulations, including several specific examples of discrimination, harassment (including acts of violence because of a person's sex or other protected characteristics), and retaliation.

- b. The District's current anti-discrimination, anti-harassment, and anti-retaliation notice, policies, grievance procedure, and discrimination complaint form, including the specific steps and timeframes of the investigative procedures, and the District's disciplinary procedures.
- c. Identification of the District's designated compliance coordinators and their job responsibilities.
- d. Specific examples and information regarding how to report complaints or observations of discrimination, harassment, or retaliation to appropriate District officials or employees. In addition, the District will emphasize that employees, students, third parties, and others should not be deterred from filing a complaint or reporting discrimination. For instance, if a student is the victim of sexual violence, a form of sexual harassment, but the student is concerned that alcohol or drugs were involved, school staff should inform the student that the District's primary concern is student safety, that any other rules violations will be addressed separately from the sexual violence allegation, and that the use of alcohol or drugs never makes the victim at fault for sexual violence.
- e. Potential consequences for violating the District's anti-discrimination, anti-harassment, and anti-retaliation policies, including discipline.
- f. Potential remedies, including immediate, interim remedies, to eliminate the discrimination, harassment, and retaliation, prevent its recurrence, and remedy its effects.
- g. A description of victim resources, including comprehensive victim services, to address acts of discrimination and harassment, including acts of violence because of a person's sex or other protected characteristics, and a list of those resources for distribution to trainees.

In addition, the District shall ensure that employees designated to address or investigate discrimination, harassment, and retaliation, including designated compliance coordinators, receive additional specific training to promptly and effectively investigate and respond to complaints and reports of discrimination, and to know the District's grievance procedures and the applicable confidentiality requirements.

**7. Designated Compliance Coordinators:**

Designated compliance coordinators will be responsible for:

- a. Coordinating efforts to comply with anti-discrimination, anti-harassment, and anti-retaliation laws and regulations.
- b. Coordinating and implementing training for students and employees pertaining to anti-discrimination, anti-harassment and anti-retaliation laws and regulations, including the training areas listed above.
- c. Investigating complaints of discrimination (unless the coordinator designates other trained individuals to investigate).
- d. Monitoring substantiated complaints or reports of discrimination, as needed (and with the assistance of other District employees, if necessary), to ensure discrimination or harassment does not recur, and that retaliation conduct does not occur or recur.

- e. Overseeing discrimination complaints, including identifying and addressing any patterns or systemic problems, and reporting such patterns or systemic problems to the Superintendent and the Board of Education.
- f. Communicating regularly with the District's law enforcement unit investigating cases and providing current information to them pertaining to anti-discrimination, anti-harassment, and anti-retaliation standards and compliance requirements.
- g. Reviewing all evidence in harassment or violence cases brought before the District's disciplinary committee or administrator to determine whether the complainants are entitled to a remedy under anti-discrimination laws and regulations that was not available in the disciplinary process.
- h. Ensuring that investigations address whether other students or employees may have been subjected to discrimination, including harassment and retaliation.
- i. Determining whether District employees with knowledge of allegations of discrimination, including harassment and retaliation, failed to carry out their duties in reporting the allegations to the designated compliance coordinator and responding to the allegations.
- j. Recommending changes to this policy and grievance procedure.
- k. Performing other duties as assigned.

The designated compliance coordinators will not have other job responsibilities that may create a conflict of interest with their coordinator responsibilities.

**8. Preventive Measures:**

The District will publish and widely distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats, including prominently displaying the notice on the District's website and posting the notice at each building in the District. The District also will designate an employee to coordinate compliance with anti-discrimination laws (see Designated Compliance Coordinator section, above, for further information on compliance coordinator), and widely publish and disseminate this grievance procedure, including prominently posting it on the District's website, at each building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community. The District will provide training to employees and students at the beginning of each academic year in the areas (B.6.a-g) identified in the Training section, above.

The District also may distribute specific harassment and violence materials (such as sexual violence), including a summary of the District's anti-discrimination, anti-harassment, and anti-retaliation policy and grievance procedure, and a list of victim resources, during events such as school assemblies and back to school nights, if recent incidents or allegations warrant additional education to the school community.

Date of Adoption: August 10, 2015

Date of Review: March 9, 2020

### **Notice of Nondiscrimination**

The Elm Creek Public Schools District does not discriminate on the basis of race, color, national origin, sex, disability, religion, age or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

**Students:** High School Principal, 230 East Calkins Ave., Elm Creek, NE 68836 (308) 856-4300

**Employees and Others:** Superintendent of Schools, 230 East Calkins Ave., Elm Creek, NE 68836 (308) 856-4300.

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Department of Education (OCR), please contact the OCR at 8930 Ward Parkway, Suite 2037, Kansas City, Missouri 64114, (816) 268-0550 (voice), or (877) 521-2172 (telecommunications device for the deaf), or [ocr.kansascity@ed.gov](mailto:ocr.kansascity@ed.gov).

## Designation of ADA and 504 Coordinator

Elm Creek Public Schools does not discriminate on the basis of disability in the admission or access to, or treatment or employment in its programs or activities.

The Superintendent shall either coordinate or designate one or more persons to coordinate Elm Creek Public Schools compliance with the requirements of the Americans with Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973, as amended (ADA and Section 504).

The Coordinator shall take such actions as required to maintain compliance with such laws, to provide information concerning such laws and their applicability to the services, programs, or activities of the District, and to resolve any complaints or grievances related to alleged non-compliance by the District with such laws.

In the event an employee has a disability and is in need of a reasonable accommodation to perform the employee's duties or to otherwise receive benefits and privileges of employment equal to those enjoyed by similarly-situated employees without a disability, the employee is to inform their supervisor and request a meeting with the ADA Coordinator to discuss the provisions of reasonable accommodations.

In the event a student has a disability and needs or is believed to need special education or related services, the 504 Coordinator shall initiate the 504 evaluation and accommodation process.

The Board of Education has adopted a plan regarding the accessibility requirements of persons with disabilities who use the school facilities as required by the ADA and Section 504. Members of the public may review the accessibility plan by contacting the Superintendent at the school's administrative offices. Comments or complaints regarding accessibility of district facilities shall be made to the Superintendent for resolution.

**Complaint Form  
Discrimination, Harassment or Retaliation**

The Elm Creek Public School District does not discriminate on the basis of race, color, national origin, sex, disability, religion, age or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. This complaint form is to be used when a person has a complaint related to discrimination, harassment or retaliation on such bases in regard to employment or the programs and activities of the school district.

Refer to Board Policy 4003 and/or 5401 for the particulars of the complaint and grievance process. You may attach additional materials to this form if needed.

The applicable coordinator may be contacted if you have questions about filling out this complaint form:

**Students: High School Principal, 230 East Calkins Ave., Elm Creek, NE 68836 (308) 856-4300.**

**Employees and Others: Superintendent of Schools, 230 East Calkins Ave., Elm Creek, NE 68836 (308) 856-4300.**

Name: \_\_\_\_\_

Date: \_\_\_\_\_

(1) Description of the complaint: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.

(2) Names of any witnesses to the matter being complained about: \_\_\_\_\_  
\_\_\_\_\_.

(3) Identify and attach any document supporting the complaint: \_\_\_\_\_  
\_\_\_\_\_.

(4) Confidentiality: I \_\_\_ do\_\_\_ do not give consent to my identity being shared with the person(s) against whom I am complaining. If I do not give consent, I understand that the investigation may be hindered, but that the District will nonetheless investigate and take prompt and effective action to remediate the concerns I have raised, if appropriate.  
\_\_\_\_\_  
\_\_\_\_\_.

(5) Relief requested (what I want done in response to this complaint):  
\_\_\_\_\_  
\_\_\_\_\_.

The undersigned states: The facts in this complaint are true to the best of my knowledge, information and belief. I give permission for an investigation to be made into this complaint. I understand that the District will take steps to prevent me being retaliated against for filing this complaint, that I am to notify the District if any such retaliation occurs, and that the District will take prompt and strong responsive action if retaliation occurs.

Received by: \_\_\_\_\_

Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

Personnel - All EmployeesDuty Hours of Employees

1. Administrative personnel shall be on duty when and at such times as the responsibilities of their position dictates. The Superintendent shall set the duty hours of administrative staff.
2. Teachers shall make arrangements to be available to students after school. Unless otherwise specified by the Superintendent or by negotiated agreement, members of the professional staff shall be on duty 30 minutes before the start of school and 30 minutes after the end of the day to plan and to carry out their individual professional responsibilities as determined by the Superintendent and the building principals. Teachers shall be provided with a one half hour duty free lunch period.
3. All other staff shall be on duty as determined by the Superintendent.
4. No teacher or other school employee shall accept any other employment or carry on any business or activity for profit that interferes with the complete discharge of his or her responsibilities to the school district.

Rights, Responsibilities and Duties

Any person employed with the Elm Creek Public Schools agrees to perform the responsibilities and duties as assigned in a safe and efficient manner.

All employees must follow all Elm Creek Public Schools policies, regulations, assessment and curriculum guidelines, testing procedures and protocols, directives, work rules, professional agreements, employee handbooks, and procedural handbooks/manuals. All employees shall obey all lawful and proper orders, instructions, and directives issued by a supervisor either orally or in writing.

Employees are accountable for the proper use and care of District equipment and supplies.

Adherence to Copyrights and Patent Laws

It is the intent of the Elm Creek Public Schools to adhere to the provisions of U.S. Copyright Law and the Patent Act. All parties are prohibited from using, copying or transmitting materials specifically allowed by fair use, copyright or patent law, licenses or contractual agreements or permission. All staff shall be responsible for informing themselves and reviewing relevant information to copyright and patent rules, fair use, District licenses or contractual agreements. Anyone who disregards this copyright and patent policy is in violation, assumes all responsibility for infringement, including possible civil liability and criminal prosecution and may be subject to disciplinary action including termination from employment. The District does not assume any legal responsibility for any infringement of copyrights, patents, or other proprietary rights.

All staff shall also respect the copyright, patent and proprietary rights of any materials accessed through the District's network system or technology resources. Staff may not use or duplicate copyrighted or patented materials, graphics, software (including district-owned or licensed software) or other proprietary material without permission from the copyright or patent holder, unless the use fall within fair use parameters, licenses, or contractual agreements or permissions, whether for personal use or for the use of others.

Date of Adoption: October 14, 2013

Date of Revision: March 9, 2020

PersonnelTobacco Policy

The use of tobacco products is prohibited in all school buildings and all school vehicles. Smoking shall also be prohibited in any area where school staff, students or members of the public may be present or may be affected by smoke, including without limitation the stands and bleachers of outdoor athletic fields and near the entry of school buildings. For purposes of this policy, tobacco means any tobacco product (including, but not limited to cigarettes, cigars and chewing tobacco), vapor products (such as e-cigarettes), alternative nicotine products, tobacco product look-alikes, and products intended to replicate tobacco products either by appearance or effect.

Legal Reference: Neb. Rev. Stat. " 71-5716 to 5734 (Nebraska Clean Indoor Air Act)

Date of Adoption: March 9, 2020

Personnel - All Employees

Unauthorized Purchases

Any employee who orders any supplies or equipment without express authorization of the Superintendent or building principal may be personally liable for payment of the bill for the material so ordered.

All authorized purchases shall have a corresponding purchase order.

Date of Adoption: October 14, 2013

Date of Revision: March 9, 2020

Personnel - All EmployeesNotification of Arrest, Criminal Charges, and Certificate, License or Child Abuse Complaints

Employees must notify the Superintendent by the next working day after:

1. Arrest or Criminal Charges. The employee is arrested, ticketed, or issued a criminal charge where:
  - a. The maximum penalty for the crime equals or exceeds six months incarceration;
  - b. The crime relates to abuse, neglect or endangerment of a minor, a minor was allegedly a victim or a witness, or the crime involves alleged sexual misconduct;
  - c. Conviction would impact performance of employee's job responsibilities, including offenses that:
    - i. Would impact the responsibility to be a role model for students;
    - ii. Would impact the employee's ability to operate a motor vehicle if the employee at times needs to travel during duty time or the employee at times drives our students, including on extracurricular activities; or
    - iii. Would impact the employee's Commercial Drivers License if the employee's job requires that the employee have a CDL.
  - d. **The crime relates to alleged violence, force, coercion, or sexual misconduct.**
  - e. The arrest or the alleged criminal activity occurred while the employee was on duty, on school property or in a school owned or utilized vehicle, or at a school-supervised activity or school-sponsored function.
  - f. Employees must also promptly report to the Superintendent whenever the employee has been sentenced to be incarcerated for any period of time, even if the offense was not otherwise reportable.
2. Certificate or License. The employee becomes aware that a complaint has been filed against the employee that could affect a certificate or license required for the employee's position. This includes proceedings of the Nebraska Department of Education related to an alleged violation of the NDE Standards of Conduct and Ethics, Chapter 27, and proceedings of the Health and Human Services related to an alleged violation of the professional standards of conduct for the employee's position.
3. Child Abuse. The employee becomes aware that a report of child abuse or neglect has been made against the employee under the Child Protection Act.

Further, employees must give full disclosure of any Child Protection Act investigation that resulted in an "inconclusive" determination that occurred at any time. Current employees must give such disclosure within ten days following adoption of this Policy.

As a condition of employment, applicants for employment must give such disclosure prior to commencement of employment. Any hiring made without such disclosure shall be subject being immediately revoked in the event the required disclosure was not given.

Employees must give full disclosure of the existence and nature of the above proceedings and must also promptly notify the Superintendent of the disposition of the proceedings.

Legal documents relating to the proceedings shall be treated and maintained as part of the employee's confidential criminal background file.

Failure to notify as required under this policy may subject the employee to disciplinary action, up to and including termination.

Date of Adoption: October 14, 2013

Date of Review: March 9, 2020

PersonnelGrievance Procedures

## Informal Resolution

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

## Step 1

The grievant shall present a written grievance to the employee's Principal within ten (10) working days of the event giving rise to the grievance. A meeting with the Principal shall be held within three (3) working days of the filing of the grievance. The Principal shall provide a written response to the grievance within two (2) working days of the meeting.

## Step 2

If not resolved at Step 1, the grievant may appeal the Principal's decision by filing a written appeal with the Superintendent within five (5) working days of the receipt of the Principal's decision. The Superintendent and/or their designee shall arrange for a meeting with the grievant within five (5) working days of the receipt of the appeal. The Superintendent shall issue a written decision within four (4) working days of the date of the meeting.

## Step 3

If not resolved at Step 2, the grievant may appeal the Superintendent's decision by filing with the Board President a written appeal within five (5) working day of the receipt of the Superintendent's decision. The Board President shall schedule a hearing on the grievance before the Board of Education within ten (10) working days from the date the appeal is received. The hearing shall be held no later than thirty (30) days from the receipt of the appeal. Each party shall have the right to call such witnesses as it deems necessary to develop facts pertinent to the grievance. The Board shall issue a written decision within five (5) working days from the date of the hearing to both the grievant and the Association.

The parties agree that the use of the grievance procedure is discretionary and is not a condition to presenting a claim for violation or variance of this agreement or an individual employment contract before a court of competent jurisdiction.

Date of Adoption      March 9, 2020

PersonnelNon-Certified StaffBus Drivers

Bus drivers are selected from qualified applicants by the superintendent and recommended to the Board of Education for employment. Bus drivers must meet all the requirements prescribed by Nebraska Law.

Regular bus drivers are paid at a rate established annually by the Board of Education. Bus drivers receive three days sick leave per year non-accumulative with one of those days available to be used for personal leave with the permission of the administration. Bus drivers are entitled to none of the insurance benefits.

Bus drivers will be paid at an hourly rate established annually by the Board for school activity and field trips.

Except as may otherwise be established by the Board, the pay for each trip on a regular route shall be the total annual pay divided by the total scheduled trips. This amount shall be deducted for each trip that a substitute must be hired. Substitute drivers will be paid an amount calculated according to the procedures outlined above.

Legal Reference: Neb. Rev. Stat. ' 79-608  
NDE Rules 91 and 92

Date of Adoption: October 14, 2013

Date of Review March 9, 2020

### Anti-Drug Plan

#### Transportation Employees

The Omnibus Transportation Employee Testing Act of 1991 requires alcohol and drug testing of safety-sensitive employees in the aviation, motor carrier, railroad and mass transit industries. The Federal Highway Administration requires alcohol and drug testing of drivers who are required to have a commercial driver's license.

Elm Creek Public Schools has a vital interest in maintaining safe, healthful and efficient working conditions for all of its employees. Being under the influence of a drug or alcohol on the job poses serious safety and health risks, not only to the user, but to all those who work with or otherwise come in to contact with the user. The possession, use, or sale of illegal drugs or alcohol on the job also poses unacceptable risks for safe, healthful and efficient operations.

It is the School District's right, obligation, and intent to maintain a safe, healthful, and efficient working environment for all of its employees and to protect district property, equipment, and operations from the risks associated with drug and alcohol use in the workplace. Employee's in 'safety-sensitive' positions, as defined by the Omnibus Transportation Employee Testing Act of 1991 and regulations promulgated thereunder, including employees whose position requires a commercial driver's license (CDL), shall be tested for alcohol and controlled substances as required by law.

#### Pre-Employment Testing

Elm Creek Public Schools requires all applicants it intends to hire to be tested for the use of controlled substances as a pre-qualification condition. Applicants who test positive for the use of controlled substances, or who refuse to submit to such testing, will be disqualified from further hiring consideration.

#### Post-Accident/Injury Testing

As soon as practicable following an accident involving a commercial motor vehicle, the District will require an alcohol test for the surviving driver who was performing safety-sensitive functions with respect to the vehicle, if the accident involved:

- a. A citation under State or local law for a moving traffic violation arising from the accident
- b. A fatality
- c. Bodily injury to a person who, as a result of the injury, immediately receives medical treatment away from the scene of the accident, or,
- d. One or more motor vehicles incurring disabling damage as a result of the accident, requiring the motor vehicle to be transported away from the scene by a tow truck or other motor vehicle.

A driver who is subject to post-accident testing shall remain readily available for such testing or may be deemed by the District to have refused to submit to testing.

**Random Testing**

Federal regulations also require random testing of commercial licensed drivers for controlled substances. The regulations specify that such test must equal or exceed 50% of the total number of drivers on an annual basis. All drivers will be required to submit to testing for controlled substances under random testing procedures establish by the District.



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Elm Creek Public Schools District No. 9  
Elm Creek, Nebraska

### Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska, as of and for the year ended August 31, 2019, and the respective changes in financial position - modified cash basis thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

## ***Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the 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.

## ***Other Matters***

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's basic financial statements. The management's discussion and analysis on pages 4 - 7 and the supplementary information on pages 29 - 46 are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The supplementary information on pages 29 - 32 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 29 - 32 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The management's discussion and analysis and the supplementary information included on pages 4 - 7 and 33 - 46, are the responsibility of management, are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2019, on our consideration of the Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and

compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's, internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Kearney, Nebraska  
November 2, 2019

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's (the District) annual audit report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on August 31, 2019. Please read it in conjunction with the District's financial statements, which follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three sections: (1) Management's Discussion and Analysis; (2) the Basic Financial Statements; and (3) Supplementary Information.

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

The government-wide financial statements are comprised of the statement of activities and net position - modified cash basis, which provides information about the District's overall financial status. The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The remaining statements are governmental fund financial statements that focus on individual funds of the District, reporting the District's basic operations in more detail than the government-wide financial statements. Governmental funds are accountability units used to maintain control over resources segregated for specific activities or objectives. All funds are considered major funds and reported in separate columns. Proprietary funds account for the District's business-type activities. The District has no business-type activities. Fiduciary funds report assets held in a trustee or agency capacity for others, and therefore, cannot be used to support the District's own programs. The Activities Fund is considered a fiduciary fund.

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

### FINANCIAL HIGHLIGHTS

Following is condensed financial information derived from the government-wide financial statements comparing the current year to the prior year.

The District's total net cash position, as compared to the prior fiscal year, decreased by \$390,593 from \$2,220,891 to \$1,830,298.

During the year, the District's total cash disbursements increased by \$250,229, from \$5,238,289 to \$5,488,518.

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**FINANCIAL HIGHLIGHTS (Continued)**

During the year, the District's total cash receipts increased by \$348,478, from \$4,749,447 to \$5,097,925.

The other supplementary information breaks down in detail the receipts, disbursements, individual funds, transfers, and budget information.

The financial position of the District has decreased when compared to the prior year.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The District maintains the following funds: General Fund, Depreciation Fund, Employee Benefit Fund, Bond Fund, Activities Fund, School Nutrition Fund, and Special Building Fund. Descriptions for the funds can be found in the notes to financial statements.

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

	2019	2018	Change
Fund Balances			
General Fund	986,891	986,313	578
Depreciation Fund	161,587	498,030	(336,443)
Employee Benefit Fund	11,109	10,939	170
Bond Fund	592,914	587,113	5,801
School Nutrition Fund	4,832	38,133	(33,301)
Special Building Fund	72,965	100,363	(27,398)
Total fund balances	<u>1,830,298</u>	<u>2,220,891</u>	<u>(390,593)</u>

**FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE**

Receipts for the District's activities were \$5,094,437, while total disbursements were \$5,488,518. The following table summarizes the District's changes in net position from receipts and disbursements. The District is heavily reliant on property taxes and state sources to support governmental activities since they provide approximately 87% of the District's total receipts.

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

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (Continued)

	Governmental Activities	
	2019	2018
<b>RECEIPTS</b>		
Program receipts		
Charges for services	81,400	66,635
Operating grants and contributions	538,161	388,813
General receipts		
Taxes	3,865,081	3,689,033
Interest	3,051	2,585
Fines and license fees	22,109	23,996
State sources	518,569	481,975
Other	69,554	96,410
Total receipts	<u>5,097,925</u>	<u>4,749,447</u>
<b>DISBURSEMENTS</b>		
Instruction	2,861,585	2,858,673
Federal programs	200,681	127,622
Support services	1,510,240	1,319,673
State programs	139,157	126,987
Debt services	588,819	590,333
Capital outlay	14,655	36,910
School nutrition	173,381	178,091
Total disbursements	<u>5,488,518</u>	<u>5,238,289</u>
DEFICIENCY OF RECEIPTS BEFORE TRANSFERS	(390,593)	(488,842)
TRANSFERS		<u>(88,055)</u>
CHANGE IN NET POSITION -MODIFIED CASH BASIS	(390,593)	(576,897)
NET POSITION - MODIFIED CASH BASIS, beginning	<u>2,220,891</u>	<u>2,797,788</u>
NET POSITION - MODIFIED CASH BASIS, ending	<u>1,830,298</u>	<u>2,220,891</u>

**ECONOMIC FACTORS**

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

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**ECONOMIC FACTORS (Continued)**

The District's tax levy by fund for the last three years was:

Year	General	Bond
2019	0.856084	0.146143
2018	0.825740	0.140394
2017	0.825740	0.142644

Note that the levies are expressed in dollars and cents per \$100 of valuation.

**BUDGET ANALYSIS**

The General Fund budget was not amended during the fiscal year and included \$5,181,556 available resources and \$5,181,556 in disbursements. Actual General Fund receipts were \$110,144 more than budgeted. Actual General Fund disbursements were \$466,960 less than budgeted, due mainly to lower than expected spending for general and administrative costs.

While the District's budget and tax asking is fairly consistent with the prior year, the District has budgeted approximately \$481,900 less in disbursements across all funds.

**DEBT ADMINISTRATION**

As of August 31, 2019, the District had outstanding general obligation indebtedness of \$2,120,000, as compared to \$2,665,000 on August 31, 2018. Principal payments of \$545,000 accounted for the decrease in the balance.

**CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and other users a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Business Office of Elm Creek Public Schools District No. 9, PO Box 490, Elm Creek, Nebraska 68836. Our telephone number is 308.856.4300 and our fax number is 308.856.4907.



**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education  
Elm Creek Public Schools District No. 9  
Elm Creek, 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, and each major fund of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's basic financial statements, and have issued our report thereon dated November 2, 2019.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be material weaknesses as items 2019-001, 2019-002, and 2019-003.

In addition, we have issued a letter to management dated November 2, 2019, that contains our suggestions to improve internal control and financial reporting of Elm Creek Public Schools District No. 9, Elm Creek, Nebraska.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and responses as items 2019-004 and 2019-005.

### **Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's Response to Findings**

Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Elm Creek Public Schools District No. 9, Elm Creek, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

### **Purpose of this Report**

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

Dana J Cole + Company, LLP

Kearney, Nebraska  
November 2, 2019

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or unauthorized transactions could occur or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

2019-002 FINANCIAL REPORTING PROCESSES

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.

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-002 FINANCIAL REPORTING PROCESSES (Continued)

Condition

Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. During our audit, we compiled a working trial balance from financial records provided by the District.

Cause

District personnel do not obtain the expertise necessary to provide the auditors with a trial balance and to draft the year end financial statements, supplementary information, and notes to the financial statements.

Potential Effect

The potential exists that misappropriation of assets and/or a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. The District reviews and approves such financial statements and adjustments.

2019-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS

Criteria

The Nebraska Department of Education has provided a User's Manual for Nebraska School Districts to assist them in proper reporting for transactions in each fund, program, and account object code.

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS (Continued)

Condition

The District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles which leads to posted transactions that may not be in accordance with the chart of accounts prescribed by the Nebraska Department of Education. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements.

Possible Effect

Errors in the financial records could occur and not be detected by management.

Recommendations

Management should carefully review financial records and understand the relationship to the underlying data. Management should also review the prescribed chart of accounts and uses for funds as prescribed by the Nebraska Department of Education.

District's Response

The District will continue to review and refer to the chart of accounts and fund uses when questions arise when recording certain transactions.

2019-004 ACTIVITIES ACCOUNTS DEFICIT BALANCES

Criteria

As required in Title 92, Nebraska Administrative Code, Chapter 2, Section 003.03 for the Activities Fund, if deficits in individual activities are incurred, they shall be paid from the General Fund.

Condition and Context

The District had deficit balances in various individual accounts of the Activities Fund that were not repaid by the General Fund. As part of our overall review of the financial statement presentation, we noted deficit balances in various individual accounts on the Schedule of Changes in Cash Balances for the Activities Fund.

Cause

The District did not transfer from the General Fund amounts sufficient to cover the disbursements in individual Activities Fund accounts thus creating the deficit balances.

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-004 ACTIVITIES ACCOUNTS DEFICIT BALANCES (Continued)

Effect

The District is not in compliance with the above-stated regulation.

Recommendation

Management should review the individual account balances within the Activities Fund and transfer from the General Fund to cover any deficits.

District's Response

The District intends to continue to transfer amounts from the General Fund to cover expenses in the individual accounts that have deficit balances.

2019-005 BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budget for all funds on the basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. General Fund expenditures must meet two thresholds the expenditures must not exceed the Nonspecial education budget, and the special education budget.

Condition and Context

The District had expenditures in the Special Education budget of \$600,310 which exceeded budgeted expenditures of \$520,000. As part of our audit procedures, we compared actual expenditures to budgeted expenditures for each fund, and for Non-special education expenses and special education expenses.

Cause

Management of the District does not compare the actual expenditures with the budgeted expenditures to determine if an amended budget is necessary.

Effect

The District is in violation of state law.

Recommendation

Management should amend the budget document before funds are expended in excess of appropriated expenditures for any fund.

ELM CREEK PUBLIC SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-005 BUDGET COMPLIANCE (Continued)

District's Response

The District will compare and review the budgeted amounts and amend the budget document in future years, if required.

ELM CREEK SCHOOLS DISTRICT NO. 9  
ELM CREEK, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2019

2018-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting functions. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as determined to be feasible within its operations. This is a continuing finding as noted in the schedule of findings and responses as item 2019-001 for the year ended August 31, 2019.

2018-002 FINANCIAL REPORTING PROCESSES

Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. During our audit, we compiled a working trial balance from financial records provided by the District. This is a continuing finding as noted in the schedule of findings and responses as item 2019-002 for the year ended August 31, 2019.

2018-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS

The District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles which leads to posted transactions that may not be in accordance with the chart of accounts prescribed by the Nebraska Department of Education. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. This is a continuing finding as noted in the schedule of findings and responses as item 2019-003 for the year ended August 31, 2019.

2018-004 ACTIVITIES ACCOUNTS DEFICIT BALANCES

The District had deficit balances in various individual accounts of the Activities Fund that were not repaid by the General Fund. As part of our overall review of the financial statement presentation, we noted deficit balances in various individual accounts on the Schedule of Changes in Cash Balances for the Activities Fund. This is a continuing finding as noted in the schedule of findings and responses as item 2019-004 for the year ended August 31, 2019.