

January Regular Meeting
Monday, January 9, 2023 7:30 PM
Plattsmouth Administration Center

1. Call Meeting to Order - This regular meeting of the Plattsmouth Community Schools Board of Education is called to order on January 9, 2023 at 7:30 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.
2. Acknowledge Open Meetings Law posted on the wall in the boardroom.
3. Publication of Meeting - Notice of the meeting was published in the Jan. 5, 2023 Plattsmouth Journal and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.
4. Roll Call: Cunningham-Swanson, Foster, Glup, Harvey, Muller, Siemonsma, Tesarek-Parsons, Shuey, Winters
 - 4.1. Motion to approve absences
5. Public Forum: Reception of Delegates-A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.
6. Special Recognition
 - 6.1. PHS alum Andrew Rathman earned first-team 2022 Academic All-American status with the National Association of Intercollegiate Athletics (NAIA) for his academic performance and work as a special teams football player for Peru State College.
 - 6.2. Board of Education Members: Thank you to Steve Barr for 4 years of service on our Board of Education. Thank you to Cory Wehrbein for 8 years of service on our Board of Education.
7. Board Conflict of Interest
8. Board Designations and Appointments
 - 8.1. Appoint Jennifer Serkiz as Board Treasurer's Designee

- 8.2. Appoint Barb Baker as the Board Secretary's Designee
 - 8.3. Appoint the Board's Liaison to the Nebraska Association of Schools Boards for Governmental Relations
 - 8.4. Appoint the Board's Schools Taking Action for Nebraska Children's Education (STANCE) Representative
 - 8.5. Appoint the Board's Head Start Representative
 - 8.6. Appoint the Board's representative on the Plattsmouth Education Foundation's (PEF) Board of Directors
 - 8.7. Appoint the law firm of Perry, Guthery, Haase, and Gessford as the District's Legal Counsel
 - 8.8. Appoint the accounting firm of Frankel Zacharia as the District's auditor
 - 8.9. Designate Superintendent Dr. Richard E. Hasty as the District Representative for all Federal and State Programs, including Head Start
 - 8.10. Resolution to designate First State Bank and Citizens State Bank as the district's primary depository financial institutions
 - 8.11. Designate The Plattsmouth Journal and the Cassgram as the district's primary newspapers of record.
9. Consent Agenda
 - 9.1. Agenda
 - 9.2. Minutes
 - 9.2.1. Minutes of the Dec. 12, 2022 meeting
 - 9.2.2. Minutes of the Dec. 17, 2022 meeting
 - 9.2.3. Minutes of the Dec. 30, 2022 meeting
 - 9.3. Treasurer's Report
 - 9.4. Review of the Control Budget
 - 9.5. Claim and transfers in the amount of \$457,185.99

9.6. The administration recommends that high school special education teacher Corinne Schwenk be released from her contract effective at the end of the 2022-2023 school year.

9.7. The administration recommends that high school science teacher Deeny Nielsen be released from her contract effective at the end of the 2022-2023 school year.

10. Administrative Reports

10.1. Superintendent's Report

10.2. High School Principal's Report

10.3. Middle School Principal's Report

10.4. Elementary Principal's Report

10.5. Early Childhood Report

10.6. Instructional Services Report

10.7. Special Education Report

11. Action Items

11.1. Discuss, consider, and take all action to approve the first reading of Policy Series 4000 Personnel (Finance Committee)

11.2. Discuss, consider, and take all action to approve the second reading of Policy Series 1000 Community Relations (Operations Committee)

11.3. Discuss, consider, and take all action to approve the final reading of Policy Series 2000 Administration with removal of 2120A (Finance Committee)

11.4. Discuss, consider, and take all action to approve the second reading of 5417 School Wellness Policy and 5417AR School Wellness Policy.

11.5. Discuss, consider, and take all action to approve the second reading of 5418 Homeless Students and 5418 Homeless Students Forms.

11.6. Discuss, consider, and take all action to approve the final reading of the Plattsmouth Early Childhood Center Head Start Policy Council By-Laws.

11.7. Discuss, consider, and take all action to approve an exception to the Aug. 1 deadline in Policy 5004 for requesting part-time enrollment relative to Dale Lenze

(1st grade).

- 11.8. Discuss, consider, and take all action to approve an exception to the Aug. 1 deadline in Policy 5004 for requesting part-time enrollment relative to Allaysia Mathis (7th grade).
 - 11.9. Discuss, consider, and take all action to recognize the Plattsmouth Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff relative to the 2023-2024 contract year.
 - 11.10. Discuss, consider, and take all action to recognize the Plattsmouth Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff relative to the 2024-2025 contract year.
 - 11.11. Per Policy 3180 (see #10 on page 23), discuss, consider, and take all action to designate, "The President and Secretary of the Board of Education are signators of all bank accounts with the exception of the activity fund, student fee fund, and petty cash fund. Two signatures are required on the General Fund, Cafeteria Fund, Head Start Fund, Head Start Nutrition Fund, Special Building Fund, Depreciation Fund, Bond Fund, Asbestos Fund and Employee Benefit Fund checks. The Activity Fund, Student Fee Fund and Petty Cash accounts require one signature of either the Superintendent or the Business Manager."
 - 11.12. Discuss, consider, and take all action to approve a request from Taher, Inc. for an increase of 15 cents per meal that PCS pays to Taher, Inc.
 - 11.13. Discuss, consider, and take all action to approve a request from Taher, Inc. to pay the company the Supply Chain Assistance (SCA) Funds (\$30,096.77) that were received by PCS.
 - 11.14. Discuss, consider, and take all action to approve a request from Taher, Inc. for immediate payment of November 2022 and December 2022 invoices.
12. Announcements
- 12.1. Nebraska Association of School Boards (NASB) Legislative Issues Conference - Sun., Jan. 22, 2023 and Mon., Jan. 23, 2023 at the Lincoln Embassy Suites.
 - 12.2. Jan. 24, 2023 - Special Board Meeting to Consider Tax Anticipation Notes (TAN)
 - 12.3. Next meeting: Monday, Feb. 13, 2023 6:30 PM Workshop 7 PM Regular Meeting
 - 12.4. Nebraska Association of School Boards (NASB) Budget and Finance Workshop - Wed., Feb., 15, 2023 in La Vista. 5 PM Registration, 5:30 PM Dinner followed by

workshops, and 8:30 PM Adjourn.

13. ADJOURNMENT. Time _____

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 1225 L St., Suite 400 P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522	POTENTIAL CONFLICT OF INTEREST STATEMENT	POSTMARK DATE	
		MICROFILM NUMBER	
NADC FORM C-2A (Village, City, School Officials Except Omaha and Lincoln Officials)		OFFICE USE ONLY	
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3			

- An official of a village or city holding elective office or an official of a school district holding elective office must file this form if he or she has a potential conflict of interest.
- **Officials of the cities of Lincoln and Omaha** holding elective office with a potential conflict of interest **should not use this form.** Use Form C-2.
- This form should be filed with the person who normally keeps records for the school district, city or village. **There is no requirement to file this form with the Nebraska Accountability and Disclosure Commission.**
- Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.

ITEM 1	NAME, ADDRESS AND TELEPHONE NUMBER
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Name _____ Telephone No. _____
Last First Middle

Address _____
STREET ADDRESS OR RURAL ROUTE City STATE ZIP CODE

ITEM 2	TITLE, AGENCY (City, Village, School), ADDRESS AND PHONE
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Your Title _____ Agency _____

Agency Address _____

Agency Phone _____

ITEM 3	DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 6 Continuation, if necessary)
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Date action is to be taken or decision is to be made: _____

Description of Potential Conflict:

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT

You

Member of your Immediate Family: _____
NAME

Business With Which You

Are Associated (See Definitions) _____
NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

ITEM 6 CONTINUATION

(SIGNATURE)

(DATE)

General Information - Filing Requirements

I. What is a Potential Conflict of Interest? - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

II. Who Must File:

- A. An official of a city or village holding elective office who has a potential conflict of interest. An official of the cities of Lincoln or Omaha holding elective office who has a potential conflict of interest should not file this form, but instead should use Form C-2.
- B. An official of a school district holding elective office who has a potential conflict of interest.
- C. An elective office is a public office normally filled by an election. A person appointed to fill a vacancy in a public office normally filled by election holds an elective office.

III. When and Where to File:

- A. This form should be filed as soon as the person holding elective office is aware that he or she may have a potential conflict of interest and prior to the time that the action is to be taken or the decision made.

- B. This form should be filed with the person who normally keeps records for the governing body of the official holding elective office. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form does not need to be filed with the Commission.**
- C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest. However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest requiring abstention or non-participation, he or she may send a copy of the form to the Commission along with request for an opinion.

Disclosure of Contractual Interests by Local Officers. If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Section 49-1499.03 Revised Statutes of Nebraska.

Internal Board Policies - Board Members**8260 Conflict of Interest-Contracts**

It shall be the policy of Plattsmouth Community Schools that any contract whether oral or written, formal or informal, which is entered into by the school district and in which a member of the Board of Education is directly or indirectly interested, is voidable unless certain reporting, disclosure and abstention requirements are met. The school district is authorized to enter into a contract in which a member of the Board of Education is directly or indirectly interested so long as:

1. The Board member makes a declaration on the record regarding the nature of his/her interest prior to official consideration of the contract.
2. The affected Board member does not participate in consideration or discussion of the contract.
3. The Board member does not vote on the granting of the contract except that if the number of members of the Board declaring an interest in the contract would prevent the Board with all members present from securing a quorum in the issue, then all members may vote on the matter.
4. The Board member does not in any way participate in the inspection, operation, administration or performance under the contract on the part of the district.

It shall further be the policy of Plattsmouth Community Schools that the above provisions apply not only to formal contracts but also to open accounts.

Legal Reference: §49-14,103.01

Adopted: June 13, 2005

Reviewed: July 10, 2006, June 9, 2008, June 8, 2009, June 14, 2010, June 13, 2011, Jan. 9, 2012, Mar. 11, 2013, Mar. 10, 2014, Mar. 9, 2015, Mar. 14, 2016, Mar. 13, 2017, Apr. 9, 2018, June 10, 2019, April 13, 2020, April 12, 2021, April 11, 2022

Internal Board Policies**8261 Conflict of Interest - Employment of Family Member of Board Member or Supervisor and Employment of Board Member**

1. A member of the Board of Education or an administrator or other employee with supervisory responsibilities may employ or recommend or supervise the employment of an immediate family member if:

- a. He or she does not abuse his or her official position (for this purpose, “abuse” means employing an immediate family member: who is not qualified for and able to perform the duties of the position; at an unreasonably high salary; or who is not required to perform the duties of the position);
- b. He or she makes a full disclosure on the record to the Board of Education and a written disclosure to the Superintendent and/or Secretary of the Board; and,
- c. The Board of Education approves the employment or supervisory position.

2. No immediate family member of a Board of Education or an administrator or other employee with supervisory responsibilities shall be employed by the School District:

- a. Without first having made a reasonable solicitation and consideration of applications for such employment.
- b. Who is not qualified for and able to perform the duties of the position.
- c. For any unreasonably high salary.
- d. Who is not required to perform the duties of the position.

3. Neither the Board of Education nor an administrator or other employee with supervisory responsibilities shall terminate the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

4. This policy shall not apply to an immediate family member of a member of the Board of Education or an administrator or other employee with supervisory responsibilities who was previously employed in a position with the School District prior to the election or appointment of the Board member or employee. Prior to or as soon as reasonably possible after the official date a Board member takes office or an employee assumes his or her responsibilities, such Board member, administrator or other employee with supervisory responsibilities shall make a full disclosure of any immediate family member employed in a position subject to this policy.

5. A member of the Board of Education may not be engaged in a contract to teach with the Plattsmouth Community School District. Nor shall a member of the Board of Education cast a vote in favor of the election of any employee when the Board member is related by blood or marriage to such employee.

Legal Reference: Neb. Rev. Stat. §§ 49-1499.04; '49-1499.05; 79-544; and 79-818

Adopted: Aug. 10, 2009

Reviewed: June 14, 2010, June 13, 2011, Jan. 9, 2012, Mar. 11, 2013, Mar. 10, 2014, Mar. 9, 2015, Mar. 14, 2016, Mar. 13, 2017, Apr. 9, 2018, June 10, 2019, April 13, 2020,

Reviewed: April 12, 2021, April 11, 2022

Internal Board PoliciesConflict of Interest—Other Than Contracts or Employment

1. Members of the Board of Education of this School District shall abstain from voting on matters on which they may have a conflict of interest. Any Board member who would be required to take any action or make any decision in the discharge of his or her duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (A) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict; and,
- (B) Deliver a copy of the statement to the Secretary of the Board of Education, who shall enter the statement into the public records of the School District.

The Board member shall take such action as the Commission shall advise or prescribe to remove himself or herself from influence over the action or decision in the matter.

2. The provisions of paragraph 1 above shall not prevent a Board member from making or participating in the making of a School District-related decision to the extent that the individual's participation is legally required for the action or decision to be made. In such event, the Board member shall report the occurrence to the Commission.

3. Except as defined in Nebraska statute and this policy, conflict of interest of a Board member shall not prevent a Board member from serving on the Board or restrict the hiring or purchasing practices of this School District.

4. The Superintendent, or the Superintendent's designee, shall provide:
- (A) Each Board member with copies of state statutes of Nebraska pertaining to conflicts of interest at the organizational meeting of the Board of Education held at the regular School Board meeting in January of each year. In addition, any newly appointed or elected Board member shall be provided such statutes.
 - (B) When possible, provide each Board member with a list of financial matters on the agenda to come before the Board of Education at the next regular meeting in sufficient detail to allow the Board member to identify potential conflicts of interest and report and receive advice from the Commission.

5. For purposes of this policy, immediate family member shall be defined as a child residing in the Board member's household, a Board member's spouse or an individual claimed by that Board member or the Board member's spouse as a dependent for federal income tax purposes.

Legal Reference: Neb. Rev. Stat. § 49-1425; § 49-14,101; § 49-14,102; § 49-14,103; § 49-14,103.01; § 49-14,103.02; § 49-14,103.03; § 49-14,103.04; § 49-14,103.05; § 49-14,103.06; § 79-818; § 79-544 and § 49-1499.

Adopted: June 13, 2005

Reviewed: July 10, 2006, June 9, 2008, June 8, 2009, June 14, 2010, June 13, 2011, Jan. 9, 2012, Mar. 11, 2013, Mar. 10, 2014, Mar. 9, 2015, Mar. 14, 2016

Revised: Aug. 8, 2016

Reviewed: Mar. 13, 2017, Apr. 9, 2018, June 10, 2019, April 13, 2020, April 12, 2021, April 11, 2022

Internal Board Policies - Board Members**8271 Conflict of Interest-Reporting Procedures**

It shall be the policy of Plattsmouth Community Schools that any school Board member who has a direct or indirect interest in a formal contract entered into with Plattsmouth Community Schools, or an open account, shall provide the Superintendent of Schools with the following:

1. Names of the contracting parties.
2. Nature of the interest of the school Board member.
3. Date that the contract was approved by the school Board.
4. Amount of the contract.
5. Basic terms of the contract.

The above information shall be provided to the Superintendent of Schools no later than ten (10) days after the contract has been signed by both parties. Such information shall be kept on a ledger, and shall be retained in the ledger for five (5) years from the date of the last day in office of the school Board member. The ledger kept by the Superintendent of Schools shall be available for public inspection during the normal working hours.

It shall further be the policy of Plattsmouth Community Schools that in the case of open accounts, the above information shall be filed within ten (10) days after the account is opened and thereafter the interested officer shall file a revision to the statement within ten (10) days of each payment on the account specifying the date and amount of the payment.

Legal Reference: §49-14,103.02

Adopted: June 13, 2005

Reviewed: July 10, 2006, June 9, 2008, June 8, 2009, June 14, 2010, June 13, 2011, Jan. 9, 2012, Mar. 11, 2013, Mar. 10, 2014, Mar. 9, 2015, Mar. 14, 2016, Mar. 13, 2017, Apr. 9, 2018, June 10, 2019, April 13, 2020, April 12, 2021, April 11, 2022

RESOLUTION

RESOLVED, that the official depositories of school funds for this School District is hereby designated to be First State Bank and Citizens State Bank, and that the designation of any other institution as the depository of school funds is hereby withdrawn.

The above Resolution, having been read in its entirety, member _____ moved for its passage and adoption, and member _____ seconded the same. After discussion and roll call vote, the following members voted in favor of passage and adoption of the above Resolution: _____

_____.
The following members voted against the same: _____

_____.
The following members were absent or not voting: _____

_____.
The above Resolution, having been consented to and approved by more than a majority of the members of the School Board of this School District, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

DATED this ____ day of _____, 20__.

Plattsmouth Community Schools

BY: _____
President

Attest:

Secretary

Legal Reference: Neb. Rev. Stat. §§ 77-2350 and 77-2350.01

December Regular Meeting
Monday, December 12, 2022 7:00 PM
Plattsmouth Administration Center
Old Highway 34
Plattsmouth, NE 68048

Subject to approval
at the next regularly
scheduled Board
meeting.

1. Call Meeting to Order-Acknowledge Open Meetings Law and Public Notice. Notice of the meeting was published in the Dec. 8, 2022 Plattsmouth Journal and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.

The meeting was called to order at 7:11 PM.

2. Roll Call: Barr, Fuller, Glup, Harvey, Muller, Siemonsma, Tesarek- Parsons, Wehrbein, Winters

Fuller and Siemonsma were absent. All other Board members were present.

2.1. Motion to approve absences

Motion to approve the absence of Siemonsma **passed 7-0** with a motion by Glup and a second by Wehrbein.

2.2. Motion to approve the resignation of Bob Fuller.

Motion to approve the resignation of Bob Fuller from the Board of Education **passed 7-0** with a motion by Winters and a second by Glup.

3. Public Forum: Reception of Delegates-A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.

PHS Student Council President Emily Zitek and Student Council BOE Representative Kayla Briggs introduced themselves to the Board.

4. Special Recognition

4.1. Middle School Choir: Donovan Baxter, Gregory Hampshire, and Connor Nickels earned All-State recognition.

4.2. PHS Alum Madison Nelson earned All-American status at the National Association of Intercollegiate Athletics (NAIA) National Championships while running cross country for Bellevue University.

4.3. PHS Alum Lexi Schroeder earned Honorable Mention All-American status from the National Junior College Athletic Association Division II for Women's Soccer at Southeast Community College.

4.4. PHS student Andrew Hipsher earned a spot in the 2023 University of Nebraska-Kearney Honor Band and Choral Clinic playing the euphonium.

5. Consent Agenda

Motion passed 7-0 to approve Consent Agenda Passed with a motion by Winters and a second by Glup.

5.1. Agenda

5.2. Minutes of the November 14, 2022 meeting

5.3. Treasurer's Report

5.4. Review of the Control Budget

5.5. Claims and transfers in the amount of \$650,600.10

5.6. The administration recommends the hiring of Matthew Rathman as a high school mathematics teacher effective Jan. 3, 2023.

6. Administrative Reports

6.1. Superintendent's Report

6.2. High School Principal's Report

6.3. Middle School Principal's Report

6.4. Elementary Principal's Report

6.5. Early Childhood Report

6.6. Special Education Report

7. Action Items

7.1. Discuss, consider, and take all action to approve the first reading of Policy Series 1000 Community Relations (Operations Committee)

Motion passed 7-0 with a motion by Muller and a second by Harvey.

7.2. Discuss, consider, and take all action to approve the second reading of Policy Series 2000 Administration including the removal of 2120A (Finance Committee)

Motion passed 7-0 with a motion by Wehrbein and a second by Muller.

7.3. Discuss, consider, and take all action to approve the final reading of Policy Series 6000 Instruction (Committee on American Civics)

Motion passed 7-0 with a motion by Wehrbein and a second by Muller.

7.4. Discuss, consider, and take all action to approve the first reading of 5417 School Wellness Policy and 5417AR School Wellness Policy.

Motion passed 7-0 with a motion by Winters and a second by Glup.

7.5. Discuss, consider, and take all action to approve the first reading of 5418 Homeless Students and 5418 Homeless Students Forms.

Motion passed 7-0 with a motion by Muller and a second by Glup.

7.6. Discuss, consider, and take all action to approve a field trip request for High School Travel Abroad to Italy/Greece in June of 2024.

Motion passed 7-0 with a motion by Harvey and a second by Glup.

7.7. Discuss, consider, and take all action to approve a trip request for AFJROTC to Abraham Lincoln High School in Council Bluffs, IA on Jan. 28, 2023.

Motion passed 7-0 with a motion by Winters and a second by Muller.

7.8. Discuss, consider, and take all action to approve trip requests for our high school spirit squad, girls basketball, and boys basketball to the Mid-America Center in Council Bluffs, IA on Dec. 17, 2022.

Motion passed 7-0 with a motion by Harvey and a second by Muller.

7.9. Discuss, consider, and take all action authorizing the superintendent to sell/dispose of items from the elementary school.

Motion passed 7-0 with a motion by Winters and a second by Glup.

7.10. Discuss, consider, and take all action to acknowledge receipt of the 2021-2022 PCS Annual Report from the Superintendent.

Motion passed 7-0 with a motion by Winters and a second by Muller.

7.11. Discuss, consider, and take all action to approve the Superintendent's evaluation.

Motion passed 6-0 with a motion by Winters and a second by Muller. Muller exited the meeting at 7:54 PM before voting.

7.12. Discuss, consider, and take all action to approve an addendum to the Superintendent's contract.

Motion passed 5-1 with a motion by Winters and a second by Glup. Wehrbein voted no.

8. Announcements

8.1. Next meeting: Monday, Jan. 9, 2023 6:30 PM Workshop 7 PM Regular Meeting

8.2. Nebraska Association of School Boards (NASB) Legislative Issues Conference - Sun., Jan. 22, 2023 and Mon., Jan. 23, 2023 at the Lincoln Embassy Suites.

9. Adjournment

Motion to adjourn at 8:49 PM. **Passed 6-0** with a motion by Winters and a second by Harvey.

Chairperson

Superintendent

DRAFT

Special Emergency Meeting
Saturday, December 17, 2022 8:00 AM
Administration Center Board Room
1912 Old Highway 34
Plattsmouth, NE 68048

*Subject to approval
at the next regularly
scheduled Board
meeting.*

1. Call Meeting to Order-Acknowledge Open Meetings Law and Public Notice. Notice of the special emergency meeting was posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org. Notice was also provided to local media outlets.

The meeting was called to order at 8:00 AM.

2. Roll Call: Barr, Glup, Harvey, Muller, Siemonsma, Tesarek- Parsons, Wehrbein, Winters

Glup and Tesarek-Parsons were absent. All other Board members were present.

3. Discuss, consider, and take all action to approve borrowing an additional \$1,000,000 in order to meet payroll and expense obligations due to pending revenues (including approximately \$1,000,000 in ESSER III funds) that are yet to be received by the district.

Motion passed 6-0 with a motion by Winters and a second by Muller.

4. Adjournment

Motion to adjourn at 8:48 AM. **Passed 6-0** with a motion by Harvey and a second by Winters.

Chairperson

Superintendent

Special Emergency Meeting
Friday, December 30, 2022 7:30 AM
Administration Center Board Room
1912 Old Highway 34
Plattsmouth, NE 68048

*Subject to approval
at the next regularly
scheduled Board
meeting.*

1. Call Meeting to Order-Acknowledge Open Meetings Law and Public Notice. Notice of the special emergency meeting was posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org. Notice was also provided to local media outlets.

The meeting was called to order at 7:30 AM.

2. Roll Call: Barr, Glup, Harvey, Muller, Siemonsma, Tesarek- Parsons, Wehrbein, Winters

Siemonsma and Tesarek-Parsons were absent. All other Board members were present.

3. Discuss, consider, and take all action to approve a "Motion to authorize the Superintendent to hire a sufficient number of food service staff to support the food service program if Taher, Inc. is unwilling or unable to provide such food service support at any point during the remainder of the 2022-2023 school year, and authorize the Superintendent to take any reasonably necessary action to continue the district's food service program for the remainder of the 2022-2023 school year.

Motion passed 6-0 with a motion by Winters and a second by Harvey.

4. Adjournment

Motion to adjourn at 8:05 AM. **Passed 6-0** with a motion by Muller and a second by Glup.

Chairperson

Superintendent

Cash Flow Report

Fund	Cash Flow Beginning Cash	Cash Flow Revenue During Month	Cash Flow Expenses During Month	Cash Flow Ending Cash
01 GENERAL	(3,432,529.46)	1,529,546.25	(1,789,255.75)	(3,692,238.96)
02 DEPRECIATION FUND	1,025,403.92	1.75	0.00	1,025,405.67
03 EMPLOYEE BENEFITS FUND	30,236.96	4,013.58	(6,283.31)	27,967.23
06 CAFETERIA	622,305.19	57,272.75	(160,574.63)	519,003.31
07 BOND FUND	482,499.11	5,332.72	(481,348.13)	6,483.70
08 SPECIAL BLDG FUND	570,259.42	851.15	(255,448.00)	315,662.57
09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU	505,685.98	1,898.83	(427,808.75)	79,776.06
Grand Total:	(196,138.88)	1,598,917.03	(3,120,718.57)	(1,717,940.42)

General Fund	December
Petty Cash	\$ 2,687.86
Accounts Payable	\$ 1,781.25
Payroll	\$ 1,047,506.03
Total of bank accounts	\$ 1,051,975.14
Plus	
Head Start Fund	\$ 5,151.16
NLAF	\$ 98,163.12
Pending SB payment to AP Gen	\$ 50,448.00
Total	\$ 1,205,737.42
Less	
Line of Credit	\$ 2,500,000.00
Cafeteria Fund	\$ 519,003.31
Additional loan	\$ 800,000.00
Loan from Depreciation	\$ 999,500.00
Loan from Special Building	\$ 83,684.56
Pending bank fix	\$ 4,211.49
End of Month Fund Total	\$ (3,692,238.96)

Fund: 01 GENERAL

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	TAXED LEVIED BY SCHOOL DISTRICT	0.00	45,911.00	3,348,338.55	0.00	(3,348,338.55)
01 1115	CARLINE TAXES	0.00	0.00	1,136.62	0.00	(1,136.62)
01 1125	MOTOR VEHICLE TAX	0.00	71,729.38	312,010.44	0.00	(312,010.44)
01 1370	PRESCHOOL TUITION	0.00	6,311.00	29,554.00	0.00	(29,554.00)
01 1510	INTEREST ON INVESTMENTS	0.00	1,863.86	5,046.53	0.00	(5,046.53)
01 1510 0004	INTEREST ON INVESTMENTS/HD ST	0.00	0.35	1.93	0.00	(1.93)
01 1800	REVENUE FR COMM SERVICE/GED/BDA	0.00	179.88	179.88	0.00	(179.88)
01 1911	LOCAL LICENSE FEES	0.00	3,925.00	3,925.00	0.00	(3,925.00)
01 1921	CITY POLICE COURT FINES	0.00	210.00	30,176.74	0.00	(30,176.74)
01 1990	MISCELLANEOUS LOCAL REVENUE	0.00	7,826.80	30,978.92	0.00	(30,978.92)
Subtotal: 1000		0.00	137,957.27	3,761,348.61	0.00	(3,761,348.61)
01 3110	STATE AID TO DISTRICTS	0.00	466,138.00	1,864,552.00	0.00	(1,864,552.00)
01 3120	SPECIAL ED PROGRAMS	0.00	185,599.00	185,599.00	0.00	(185,599.00)
01 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	2,887.69	0.00	(2,887.69)
01 3535	HIGH ABILITY LEARNERS	0.00	0.00	11,533.00	0.00	(11,533.00)
01 3541	BIRTH TO 3 ENDOWMENT	0.00	35,765.00	35,765.00	0.00	(35,765.00)
Subtotal: 3000		0.00	687,502.00	2,100,336.69	0.00	(2,100,336.69)
01 4309 0004	HEAD START	0.00	97,364.63	462,891.16	0.00	(462,891.16)
01 4505	TITLE I ESEA	0.00	149,524.00	149,524.00	0.00	(149,524.00)
01 4509	TITLE II PART A	0.00	0.00	20,799.00	0.00	(20,799.00)
01 4515	IDEA PART B SUPPLEMENTAL	0.00	61,261.00	61,261.00	0.00	(61,261.00)
01 4518	IDEA BASE AND E/P	0.00	376,095.00	376,095.00	0.00	(376,095.00)
01 4521	IDEA NON PUBLIC	0.00	0.00	9,211.00	0.00	(9,211.00)
01 4524	ROTC REIMBURSEMENT FROM DOD	0.00	7,834.63	32,472.10	0.00	(32,472.10)
01 4708	MEDICAID IN PUBLIC SCHOOLS	0.00	0.00	947.66	0.00	(947.66)
01 4709	MEDICAID ADM ACTIVITIES	0.00	9,516.72	20,861.52	0.00	(20,861.52)
01 4969	TITLE IV STUDENT SUPPORT	0.00	2,491.00	2,491.00	0.00	(2,491.00)
Subtotal: 4000		0.00	704,086.98	1,136,553.44	0.00	(1,136,553.44)
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	0.00	269.50	0.00	(269.50)
Subtotal: 5000		0.00	0.00	269.50	0.00	(269.50)
Fund Total:		0.00	1,529,546.25	6,998,508.24	0.00	(6,998,508.24)

Fund: 02 DEPRECIATION FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	INVESTMENT INCOME	0.00	1.75	6.90	0.00	(6.90)
	Subtotal: 1000	0.00	1.75	6.90	0.00	(6.90)
	Fund Total:	0.00	1.75	6.90	0.00	(6.90)

Fund: 03 EMPLOYEE BENEFITS FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 5200	FUND TRANSFERS IN	0.00	4,013.58	15,928.32	0.00	(15,928.32)
	Subtotal: 5000	0.00	4,013.58	15,928.32	0.00	(15,928.32)
	Fund Total:	0.00	4,013.58	15,928.32	0.00	(15,928.32)

Fund: 06 CAFETERIA

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611	DAILY SALES	0.00	17,002.80	89,939.98	0.00	(89,939.98)
	Subtotal: 1000	0.00	17,002.80	89,939.98	0.00	(89,939.98)
06 3150	STATE REIMBURSEMENT	0.00	30,096.77	33,304.72	0.00	(33,304.72)
	Subtotal: 3000	0.00	30,096.77	33,304.72	0.00	(33,304.72)
06 4210	FEDERAL REIMBURSEMENT	0.00	0.00	121,034.70	0.00	(121,034.70)
06 4211 0005	FED REIMB/CACFP	0.00	10,173.18	23,533.30	0.00	(23,533.30)
	Subtotal: 4000	0.00	10,173.18	144,568.00	0.00	(144,568.00)
	Fund Total:	0.00	57,272.75	267,812.70	0.00	(267,812.70)

Fund: 07 BOND FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1100	LOCAL TAXES	0.00	5,317.61	387,884.55	0.00	(387,884.55)
07 1115	CARLINE TAXES	0.00	0.00	131.65	0.00	(131.65)
07 1510	INVESTMENT INCOME	0.00	15.11	78.00	0.00	(78.00)
	Subtotal: 1000	0.00	5,332.72	388,094.20	0.00	(388,094.20)
07 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	334.47	0.00	(334.47)
	Subtotal: 3000	0.00	0.00	334.47	0.00	(334.47)
	Fund Total:	0.00	5,332.72	388,428.67	0.00	(388,428.67)

Fund: 08 SPECIAL BLDG FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	LOCAL TAXES	0.00	0.00	3.41	0.00	(3.41)
08 1510	INTEREST ON LOCAL RECEIPTS	0.00	851.15	2,739.50	0.00	(2,739.50)
Subtotal: 1000		0.00	851.15	2,742.91	0.00	(2,742.91)
Fund Total:		0.00	851.15	2,742.91	0.00	(2,742.91)

Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
09 1100	TAXES LEVIED BY SCHOOL DISTRICT	0.00	1,864.88	135,989.40	0.00	(135,989.40)
09 1115	CARLINE TAXES	0.00	0.00	46.17	0.00	(46.17)
09 1510	INVESTMENT INCOME	0.00	33.95	68.24	0.00	(68.24)
	Subtotal: 1000	0.00	1,898.83	136,103.81	0.00	(136,103.81)
09 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	117.30	0.00	(117.30)
	Subtotal: 3000	0.00	0.00	117.30	0.00	(117.30)
	Fund Total:	0.00	1,898.83	136,221.11	0.00	(136,221.11)

Fund: 12 STUDENT FEES

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
12 1741 1696	H.S. PARTICIPATION FEES	0.00	170.00	3,835.00	0.00	(3,835.00)
12 1741 1697	M.S. PARTICIPATION FEES	0.00	50.00	1,740.00	0.00	(1,740.00)
12 1741 1698	H.S. BAND RENTALS	0.00	0.00	575.00	0.00	(575.00)
12 1741 1706	M.S. BAND RENTALS	0.00	0.00	300.00	0.00	(300.00)
12 1741 1708	HEALTH FEES	0.00	5.00	255.00	0.00	(255.00)
12 1741 1710	H.S. ART FEES	0.00	0.00	450.00	0.00	(450.00)
12 1741 1723	HS LAPTOP INS FEE	0.00	35.00	822.49	0.00	(822.49)
Subtotal: 1000		0.00	260.00	7,977.49	0.00	(7,977.49)
Fund Total:		0.00	260.00	7,977.49	0.00	(7,977.49)

Revenue Summary Report

Processing Month: 12/2022

User ID: JSERKIZ

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	1,599,177.03	7,817,626.34	0.00	(7,817,626.34)

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
01	GENERAL						
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$7,556,750.00	\$597,651.23	\$2,442,253.81	32.40	\$5,114,496.19	\$5,108,609.46
1125	SA FLEX FUNDING	\$178,300.00	\$15,940.81	\$63,070.39	35.37	\$115,229.61	\$115,229.61
1150	LIMITED ENGLISH PROFICIENCY	\$78,250.00	\$7,938.80	\$30,686.68	39.40	\$47,563.32	\$47,418.60
1160	POVERTY PROGRAMS	\$895,450.00	\$65,414.08	\$262,123.74	29.27	\$633,326.26	\$633,326.26
1190	EARLY CHILDHOOD EDUC PROGRAMS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
1195	BAF FLEX FUNDING	\$24,300.00	\$2,477.48	\$9,911.92	40.79	\$14,388.08	\$14,388.08
1200	SPECIAL EDUCATION PROGRAMS	\$3,087,900.00	\$294,834.73	\$1,014,279.93	32.85	\$2,073,620.07	\$2,073,388.00
1291	SPED INSTRUCTIONAL PROGRAMS 3-5	\$383,110.00	\$28,955.87	\$107,712.20	28.40	\$275,397.80	\$274,315.99
1300	SUMMER SCHOOL	\$36,270.00	\$0.00	\$0.00	0.00	\$36,270.00	\$36,270.00
2110	SOCIAL WORK SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2120	GUIDANCE SERVICES	\$304,100.00	\$24,762.55	\$99,050.20	32.57	\$205,049.80	\$205,049.80
2130	HEALTH SERVICES	\$100,900.00	\$15,082.41	\$45,575.57	45.26	\$55,324.43	\$55,231.32
2141	SCHOOL PSYCHOLOGY SERVICES	\$187,200.00	\$15,491.93	\$66,117.54	35.32	\$121,082.46	\$121,082.46
2151	SA SPEECH PATHOLOGY	\$200,000.00	\$9,595.76	\$23,704.24	11.85	\$176,295.76	\$176,295.76
2152	PK 3-5 SPEECH PATHOLOGY	\$120,000.00	\$0.00	\$0.00	0.00	\$120,000.00	\$120,000.00
2161	SA OCCUPATIONAL THERAPY	\$35,000.00	\$3,102.75	\$10,095.75	28.85	\$24,904.25	\$24,904.25
2162	PK OCCUPATIONAL THERAPY	\$35,000.00	\$3,118.50	\$14,301.00	40.86	\$20,699.00	\$20,699.00
2171	SA PHYSICAL THERAPY	\$20,000.00	\$1,685.25	\$5,575.50	27.88	\$14,424.50	\$14,424.50
2172	PK PHYSICAL THERAPY	\$18,000.00	\$1,291.50	\$6,331.50	35.18	\$11,668.50	\$11,668.50
2181	SA VISION	\$23,200.00	\$4,600.00	\$9,200.00	39.66	\$14,000.00	\$14,000.00
2212	INSTR AND CURRICULUM DEVELOPMENT	\$121,700.00	\$0.00	\$24,745.44	22.32	\$96,954.56	\$94,537.76
2213	INSTRUCTIONAL STAFF TRAINING	\$4,200.00	\$0.00	\$3,159.35	75.22	\$1,040.65	\$1,040.65
2214	IMPLEMENTATION OF STANDARDS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2220	LIBRARY/MEDIA SERVICES	\$177,308.00	\$14,683.87	\$46,636.75	26.30	\$130,671.25	\$130,671.25

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
2230	INSTRUCTION RELATED TECHNOLOGY	\$23,500.00	\$0.00	\$1,396.99	5.94	\$22,103.01	\$22,103.01
2310	BOARD OF EDUCATION	\$297,300.00	\$6,249.86	\$240,935.31	81.04	\$56,364.69	\$56,364.69
2320	EXECUTIVE ADMIN. SERVICES	\$244,000.00	\$18,833.94	\$78,381.48	32.12	\$165,618.52	\$165,618.52
2330	DISTRICT LEGAL SERVICES	\$10,000.00	\$0.00	\$762.50	7.63	\$9,237.50	\$9,237.50
2410	OFFICE OF THE PRINCIPAL SERV.	\$1,353,750.00	\$118,679.20	\$481,368.24	35.56	\$872,381.76	\$872,381.76
2510	GENERAL BUSINESS SUPPORT	\$447,115.00	\$20,332.08	\$93,207.74	20.92	\$353,907.26	\$353,558.26
2530	DUPLICATNG SERVICES	\$88,000.00	\$18,028.75	\$57,957.42	66.53	\$30,042.58	\$29,453.17
2540	EVALUATION SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2580	ADMIN TECHNOLOGY SERVICES	\$332,350.00	\$37,242.02	\$185,608.39	79.76	\$146,741.61	\$67,282.69
2610	OPERATION OF PLANT	\$923,350.00	\$67,569.78	\$302,375.76	32.75	\$620,974.24	\$620,974.24
2620	MAINTENANCE OF PLANT	\$545,000.00	\$55,200.69	\$227,335.40	42.43	\$317,664.60	\$313,729.70
2630	UPKEEP OF GROUNDS	\$51,000.00	\$0.00	\$68,611.10	134.54	(\$17,611.10)	(\$17,613.86)
2650	VEHICLE OPERATION/MAINTENANCE	\$14,000.00	\$4,794.12	\$8,187.22	58.48	\$5,812.78	\$5,812.78
2660	SECURITY SERVICES	\$70,000.00	\$16,630.42	\$31,640.00	45.20	\$38,360.00	\$38,360.00
2670	SAFETY SERVICES	\$6,000.00	\$0.00	\$1,842.00	30.70	\$4,158.00	\$4,158.00
2710	REGULAR STUDENT TRANSPORTATION	\$431,300.00	\$40,161.24	\$124,639.38	28.90	\$306,660.62	\$306,660.62
2712	SA SPED VEHICLE OPERATION	\$203,500.00	\$27,824.58	\$94,961.61	46.66	\$108,538.39	\$108,538.39
2713	PK VEHICLE OPERATION	\$20,000.00	\$0.00	\$2,298.86	11.49	\$17,701.14	\$17,701.14
3300	COMMUNITY SERVICE OPERATIONS	\$41,550.00	\$2,281.65	\$6,437.73	15.49	\$35,112.27	\$35,112.27
3400	GRANTS FR PRIVATE INTERESTS/EDQUEST	\$2,650.00	\$0.00	\$492.49	21.23	\$2,157.51	\$2,087.51
3500	STATE CATEGORICAL PROGRAMS/RULE 82	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3535	HIGH ABILITY LEARNERS	\$9,500.00	\$3,947.13	\$6,303.97	67.03	\$3,196.03	\$3,131.83
3541	BIRTH TO 3 ENDOWMENT	\$85,150.00	\$16,137.32	\$35,260.97	41.65	\$49,889.03	\$49,689.04
3550	OTHER STATE CATEGORICAL/RULE 4	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3575	NEBR INNOVATION GRANT PROGRAM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
3599	OTHER STATE CATEGORICAL PROGRAMS	\$10,000.00	\$0.00	\$0.00	0.00	\$10,000.00	\$10,000.00
6200	TITLE I PART A	\$304,900.00	\$18,287.62	\$90,594.68	29.71	\$214,305.32	\$214,305.32
6210	TITLE I PART A ACCOUNTABILITY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6310	TITLE II PART A	\$57,000.00	\$2,503.77	\$14,676.02	25.75	\$42,323.98	\$42,323.98
6406	IDEA PRESCHOOL (619) BASE	\$13,220.00	\$1,078.56	\$4,314.24	32.63	\$8,905.76	\$8,905.76
6408	IDEA BASE/EP	\$432,000.00	\$38,146.99	\$172,976.48	40.04	\$259,023.52	\$259,023.52
6412	IDEA PART B PROPORTIONATE SHARE	\$31,800.00	\$1,175.56	\$4,702.24	14.79	\$27,097.76	\$27,097.76
6421	IDEA 611 ARP	\$60,000.00	\$0.00	\$61,261.00	102.10	(\$1,261.00)	(\$1,261.00)
6422	IDEA NON PUBLIC ARP	\$5,000.00	\$1,149.43	\$1,149.43	22.99	\$3,850.57	\$3,850.57
6423	IDEA 619 ARP	\$6,000.00	\$0.00	\$0.00	0.00	\$6,000.00	\$6,000.00
6690	OTHER NON CATEGORICAL EXP/MEDICAID	\$200.00	\$295.00	\$295.00	147.50	(\$95.00)	(\$95.00)
6700	PERKINS REVISION GRANT	\$35,430.00	\$5,657.78	\$15,505.58	50.27	\$19,924.42	\$17,619.36
6940	HEAD START	\$1,432,850.00	\$95,206.39	\$373,088.93	26.52	\$1,059,761.07	\$1,052,872.72
6968	TITLE IV PART B 21ST CENTURY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6969	TITLE IVA STU SUPPORT & ACADEMIC ENRICH	\$10,000.00	\$0.00	\$8,623.01	86.23	\$1,376.99	\$1,376.99
6980	ADULT BASIC EDUCATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6990	OTHER FED CATEGORICAL SOURCES	\$190,000.00	\$0.00	\$0.00	0.00	\$190,000.00	\$190,000.00
6993	AMERICAN RESCUE PLAN HOMELESS HCY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	(\$6,325.00)
6996	ESSERS (EMERGENCY RELIEF)	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6997	ESSERS II	\$405,000.00	\$0.00	\$0.00	0.00	\$405,000.00	\$405,000.00
6998	ESSERS III	\$1,225,576.00	\$65,214.35	\$321,317.98	26.22	\$904,258.02	\$904,258.02
8000	TRANSFERS	\$26,000.00	\$0.00	\$0.00	0.00	\$26,000.00	\$26,000.00
9000	NON PROGRAM EXPENDITURES	\$1,112,981.00	\$0.00	\$8,968.21	0.81	\$1,104,012.79	\$1,104,012.79
01	GENERAL	\$24,143,910.00	\$1,789,255.75	\$7,412,008.87	31.16	\$16,731,901.13	\$16,621,858.30

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
02	DEPRECIATION FUND						
2900	OTHER SUPPORT SERVICES	\$1,075,379.00	\$0.00	\$0.00	0.00	\$1,075,379.00	\$1,075,379.00
8000	TRANSFERS	\$1,000.00	\$0.00	\$0.00	0.00	\$1,000.00	\$1,000.00
02	DEPRECIATION FUND	<u>\$1,076,379.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00</u>	<u>\$1,076,379.00</u>	<u>\$1,076,379.00</u>

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
03	EMPLOYEE BENEFITS FUND						
2900	OTHER SUPPORT SERVICES	\$75,359.00	\$6,283.31	\$18,337.29	24.33	\$57,021.71	\$57,021.71
8000	TRANSFERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
03	EMPLOYEE BENEFITS FUND	<u>\$75,359.00</u>	<u>\$6,283.31</u>	<u>\$18,337.29</u>	<u>24.33</u>	<u>\$57,021.71</u>	<u>\$57,021.71</u>

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
06	CAFETERIA						
3100	FOOD SERVICE OPERATIONS	\$945,977.00	\$160,574.63	\$175,810.13	18.84	\$770,166.87	\$767,766.87
06	CAFETERIA	\$945,977.00	\$160,574.63	\$175,810.13	18.84	\$770,166.87	\$767,766.87

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
07	BOND FUND						
5000	DEBT SERVICES	\$1,418,705.00	\$481,348.13	\$481,348.13	33.93	\$937,356.87	\$937,356.87
07	BOND FUND	\$1,418,705.00	\$481,348.13	\$481,348.13	33.93	\$937,356.87	\$937,356.87

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
08	SPECIAL BLDG FUND						
2610	OPERATION OF PLANT	\$11,135.00	\$0.00	\$6,628.27	59.53	\$4,506.73	\$4,506.73
2660	SECURITY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2670	SAFETY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4100	BOND RELATED EXPENDITURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4300	FACILITY ACQ/ARCHITEC AND ENGINEERING	\$100,000.00	\$0.00	\$0.00	0.00	\$100,000.00	\$100,000.00
4500	BUILDING CONSTRUCTION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4700	BUILDING IMPROVEMENTS	\$200,000.00	\$50,448.00	\$120,935.65	60.47	\$79,064.35	\$79,064.35
5000	DEBT SERVICES	\$0.00	\$205,000.00	\$205,000.00	0.00	(\$205,000.00)	(\$205,000.00)
08	SPECIAL BLDG FUND	\$311,135.00	\$255,448.00	\$332,563.92	106.89	(\$21,428.92)	(\$21,428.92)

EXPENDITURE BY FUNCTION SUMMARY
12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU						
2515	CENTRAL SERVICES/BLDGS AND SITES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2610	OPERATION OF PLANT	\$400,000.00	\$0.00	\$0.00	0.00	\$400,000.00	\$400,000.00
5000	DEBT SERVICES	\$453,480.00	\$427,808.75	\$428,208.75	94.43	\$25,271.25	\$25,271.25
09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU	\$853,480.00	\$427,808.75	\$428,208.75	50.17	\$425,271.25	\$425,271.25

EXPENDITURE BY FUNCTION SUMMARY

12/2022

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
12	STUDENT FEES						
2190	OTHER PUPIL SUPPORT SERVICES	\$132,908.00	\$1,365.98	\$9,236.99	7.48	\$123,671.01	\$122,970.96
12	STUDENT FEES	\$132,908.00	\$1,365.98	\$9,236.99	7.48	\$123,671.01	\$122,970.96

Robert E. Wiley Scholarship Update

December 31, 2022

BEG. VALUE 11-26-22	\$ 1,092,688.60
PLUS: INTEREST & DIVIDENDS	\$ 6124.15
Plus: CHANGE IN VALUE	\$ 27496.86
LESS: FEES & CHARGES	\$ 854.93
ENDING VALUE 12-31-22	\$ 1,070,460.96

1. For the month the account decreased \$22,227.64 after expenses, or 2.03%.
2. For the year, the account ended down 15.48%, after expenses vs 19.44% for the S&P 500 and -33.1% for the Nasdaq average.
3. Currently at 50% equities.
4. No major changes made during the month
5. Based upon historical 5% payout that will mean \$53,523.05 is available for scholarships this year.
6. See attached 2023 Market Outlook

CASS COUNTY SCHOOL DISTRICT #1
1710 PHEASANT
PLATTSMOUTH NE 68048-5682

Portfolio Summary

Total Portfolio Value

\$1,113,078.23

1 Month Ago	\$1,135,790.54
1 Year Ago	\$1,382,488.34
3 Years Ago	\$1,246,272.10
5 Years Ago	\$1,241,993.08

Your 2022 tax forms from Edward Jones

Edward Jones will furnish all Forms 1099-R and 1099-Q by Jan. 31, 2023, and all Consolidated 1099 Tax Statements by Feb. 15, 2023, per IRS requirements. We may not receive final information from issuers by Feb. 15, in which case your tax statement will not be final. Some issuers have until March 15 to provide final information. Visit us at edwardjones.com/taxcenter to learn more about your Edward Jones tax forms.

Consolidating accounts can simplify your life

Over the years, you may have accumulated different accounts at various firms. Keeping track of them and dealing with all the paperwork can be inconvenient and make it difficult to see the big picture. Consolidating them in one place can make it easier to see how you're progressing toward your goals - not to mention reduce the number of statements and tax forms you deal with. Ask your financial advisor about account consolidation today.

Overview of Accounts

Accounts	Account Holder	Account Number	Value 1 Year Ago	Current Value
Association Account Select	Cass County School District #1	693-12506-1-4	\$47,154.47	\$42,617.27
Association Account Advisory Solutions Fund Model	Cass County School District #1	693-19740-1-5	\$1,335,333.87	\$1,070,460.96
Total Accounts			\$1,382,488.34	\$1,113,078.23

Although account information is provided on this page, it does not guarantee an actual statement was produced. Refer to your account statement for the exact registration and more specific details regarding each account.

Important disclosures; such as Statement of Financial Condition, Conditions that Govern Your Account, Account Safety, Errors, Complaints, Withholding, Free Credit Balance, Fair Market Value or Terminology; relating to your account(s) are available on the last page of this package or at www.edwardjones.com/statementdisclosures.

Cass County School District #1

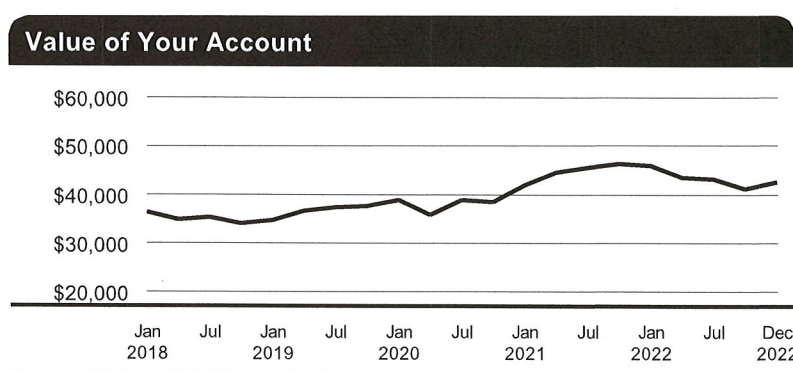
Access your accounts on the go

Online Access offers a secure and convenient way to access the latest information on your accounts and goals, transfer funds, sign and receive documents electronically and communicate with your Edward Jones team. Visit edwardjones.com/access to learn more and sign up.

Association - Select

Portfolio Objective - Account: Balanced Growth and Income

Account Value	
\$42,617.27	
1 Month Ago	\$43,101.94
1 Year Ago	\$47,154.47
3 Years Ago	\$38,985.12
5 Years Ago	\$35,178.77



Value Summary		
	This Period	This Year
Beginning Value	\$43,101.94	\$47,154.47
Assets Added to Account	0.00	0.00
Assets Withdrawn from Account	0.00	0.00
Fees and Charges	0.00	0.00
Change In Value	-484.67	-4,537.20
Ending Value	\$42,617.27	

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

Rate of Return					
Your Personal Rate of Return for Assets Held at Edward Jones	This Quarter	Year to Date	Last 12 Months	3 Years Annualized	5 Years Annualized
	8.20%	-9.71%	-9.71%	2.87%	3.89%

Cass County School District #1

It begins and ends with your goals

Understanding the "why" behind your priorities helps your financial advisor recommend a strategy personalized for you. If you haven't reviewed your goals with your financial advisor lately, set some time aside to ensure your strategy is aligned with what you want to achieve.

Association - Advisory Solutions Fund Model

Portfolio Objective - Account: Balanced Growth and Income

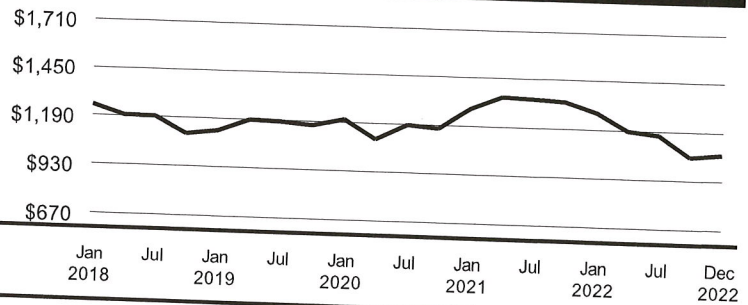
For more information about the Advisory Solutions program go to www.edwardjones.com/advisorybrochures.

Account Value

\$1,070,460.96

1 Month Ago	\$1,092,688.60
1 Year Ago	\$1,335,333.87
3 Years Ago	\$1,207,286.98
5 Years Ago	\$1,206,814.31

Value of Your Account (in 000s)



Value Summary

	This Period	This Year
Beginning Value		
Assets Added to Account	\$1,092,688.60	\$1,335,333.87
Assets Withdrawn from Account	0.00	0.00
Fees and Charges	0.00	-62,400.00
Change In Value	-854.93	-11,230.03
	-21,372.71	-191,242.88
Ending Value	\$1,070,460.96	

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

2023 outlook

Turning the corner



2022's market themes of inflation, the Fed and the economy are still behind the wheel in 2023. However, we think these conditions are heading toward a turning point, which should produce a more favorable outcome for market performance in the year ahead.

The ride is likely to start out bumpy, but we think 2023 will ultimately steer in a positive direction as a new expansion and bull market take shape.

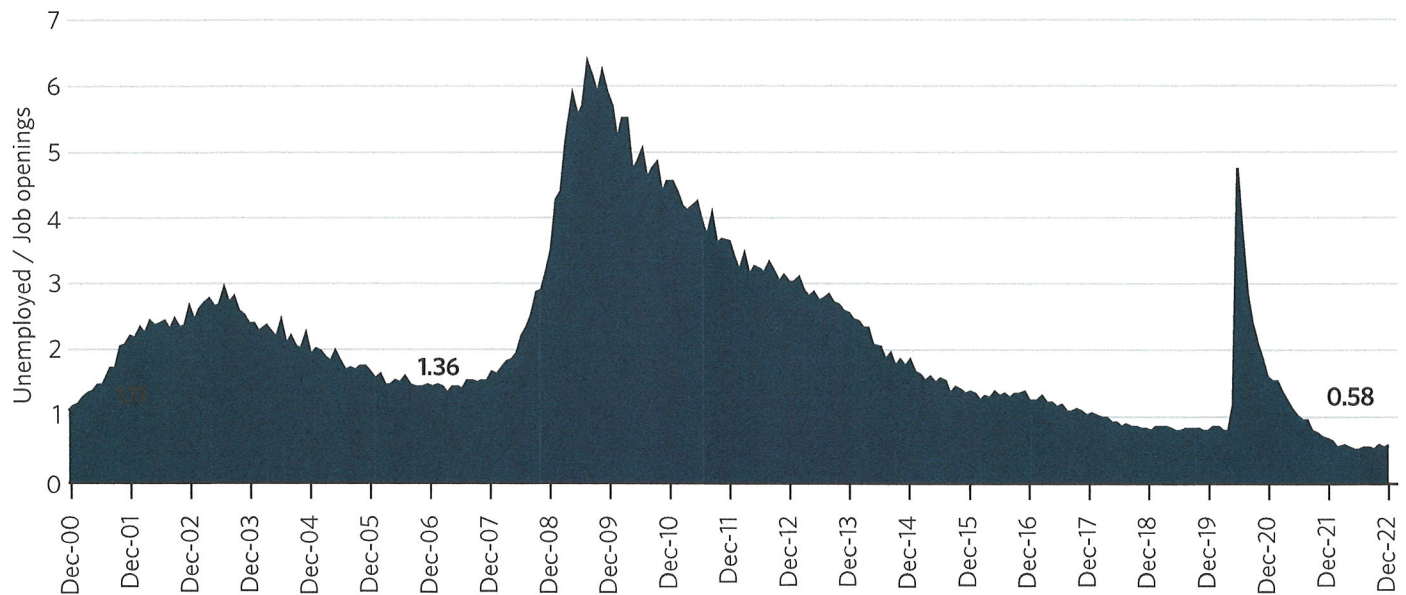
Here are 10 of our key views for 2023

1. A mild recession emerges in the first half of the year.
2. Unemployment rises but stays below 5%.
3. Core inflation falls, approaching 3% as the year progresses.
4. The Fed pauses when the policy rate nears 5%; discussions of rate cuts emerge late in the year.
5. Longer-term rates fall as the focus shifts from inflation to growth.
6. The U.S. dollar weakens further, supporting international equity returns.
7. Near-term equity volatility gives way to a new bull market in the second half.
8. Bonds bounce back — look for opportunities to add duration.
9. Equity leadership becomes more balanced.
10. Broad individual federal, gift and estate tax law changes are unlikely in 2023.

1. A mild recession emerges in the first half of the year.

Low unemployment and elevated job openings should help cushion the blow for consumer spending

Total unemployment per job opening



Source: Bloomberg.

While the housing market has seen the most immediate effects of aggressive rate hikes, we don't think the full impact of the Federal Reserve's restrictive policies has fully filtered its way through the economy. We expect to see an economic slowdown as consumers and businesses pull back on spending.

Although downturns are never desirable, we'd emphasize two points:

- We think a recession would be mild compared to history, especially the downturns in 2008, 1981 and 1974. Looking at the past 50 years, the average unemployment rate at the beginning of each recession was 5.2%. With unemployment below 4% (only slightly above a half-century low),¹ the labor market's strong starting point should foster a shallow economic slowdown.

- We expect a new economic expansion to take shape in the second half of 2023, ushered in by falling inflation and the end of the Fed's tightening campaign. This should be accompanied by renewed positive phases for consumer spending and corporate earnings.

We think 2022's bear market largely priced in a recession. While we don't see materially more downside beyond last October's lows, the stock market is unlikely to completely dismiss the arrival of a recession, since slower economic activity threatens corporate earnings growth.

Importantly, in the recessions between 1970 and 2020, a new bull market began an average of five months before the recession ended, with an average return of 49% in the first 12 months.² We think this highlights the forward-looking nature of the financial markets and supports the case for opportunistic investing in 2023.

¹ As of Dec. 5, 2022.

² Source: FactSet.

2. Unemployment rises but stays below 5%.

We expect the unemployment rate to start rising in early 2023 as restrictive Fed policy catches up with the economy and we head into a potential economic downturn. Historically, the labor market tends to be a lagging indicator of economic activity. We continue to see the U.S. unemployment rate hold up at multi-decade lows, close to 3.7%.*

Although we expect unemployment to rise in 2023, the labor market is starting the year relatively strong, and job openings remain elevated. We see the unemployment rate rising from current levels, but not as much as it historically has over the length of a recession. We're expecting it to remain below 5% in the year ahead.

*As of Dec. 5, 2022.

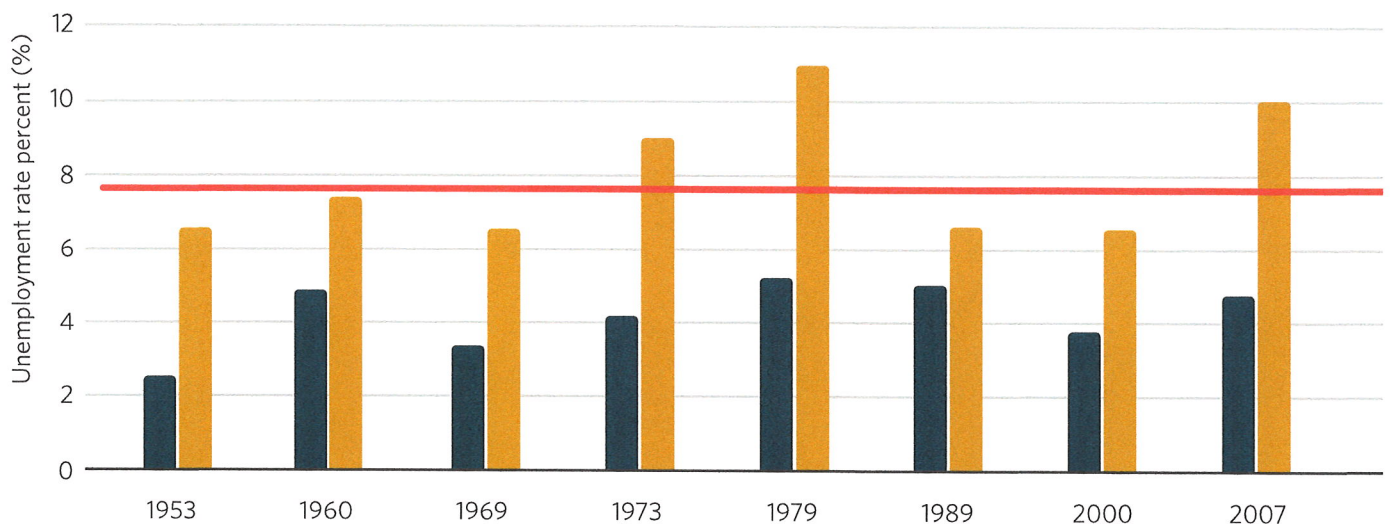
The labor market showed remarkable resilience in 2022, putting upward pressure on wages and boosting inflationary pressures. The Fed is closely monitoring wage growth as a signal of inflation in services. Fed Chair Jerome Powell has indicated that the Federal Open Markets Committee (FOMC) would like to see wage growth head toward 3.5%, below the current 5% level.

In our view, given the softening labor market trends, a potential rise in unemployment, and early signals of hiring freezes and layoffs in some sectors, we believe wage gains should moderate over time, alongside easing inflationary trends. Nonetheless, we would expect this trend to unfold gradually and not deter the Fed from maintaining its restrictive policy stance for much of 2023.

The unemployment rate tends to rise before and during a recession

Unemployment rate through recessionary periods

- Unemployment trough
- Unemployment peak
- Average peak unemployment rate



Source: FRED, FactSet.

3. Core inflation falls, approaching 3% as the year progresses.

We expect price pressures to ease meaningfully in 2023, providing relief to consumers and central banks. Though the path could be bumpy at first, we see core inflation (excluding the volatile categories of food and energy) falling below 4% in the second half of the year and approaching 3% by year-end.

Historically, once inflation peaks, it tends to decelerate at a steady pace. That was the case even in the 1970s and '80s, with the rise and fall of the inflation rate proving to be symmetric.

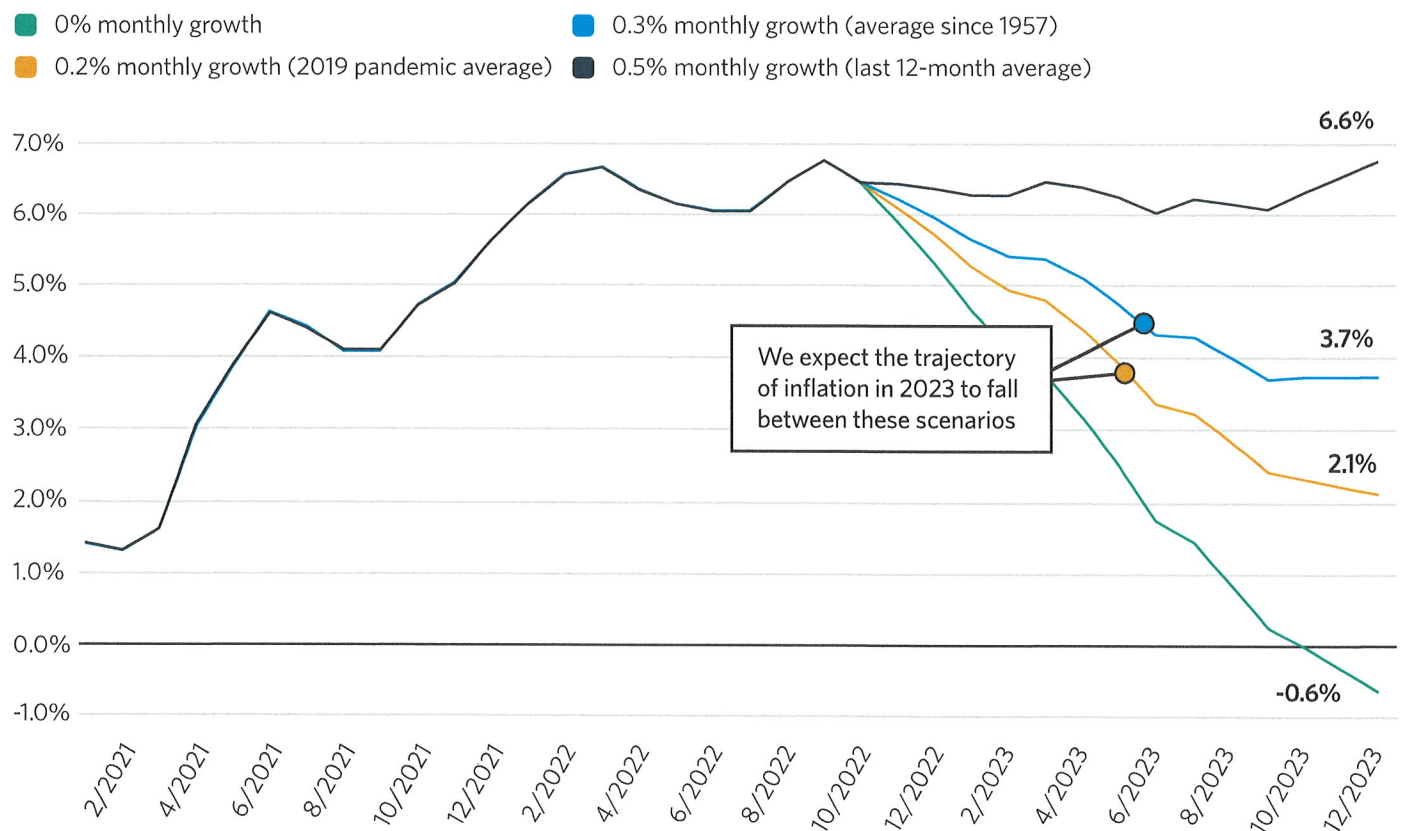
This round of inflation was fueled by a sharp rise in prices for goods, which then broadened

to include higher prices for services. Easing supply shortages, lower consumer demand and excess retailer inventories should all contribute to a sharp slowdown in goods inflation.

Price increases for services tend to be more persistent and slow-moving, but will also likely shift in the right direction as the year progresses. Housing inflation, the biggest services component, is poised to slow as home prices cool under the weight of higher borrowing costs. And a gradual easing in labor market conditions should keep downward pressure on wage growth, which tends to drive inflation for other services.

The inflation tide will likely turn as we move through 2023

Inflation scenarios (core CPI)



Source: Bloomberg, Edward Jones calculations.

4. The Fed pauses when the policy rate nears 5%; discussions of rate cuts emerge late in the year.

	Stock market performance					Our perspective
	Total amount of rate hikes	During final 1% of rate hikes	During final 3 rate hikes	12 months after final rate hike	24 months after final rate hike	
1980-81	10.50%	0.3%	9.1%	-11.2%	37.6%	Market gained strength; high inflation phase finally ended.
1983-84	3.25%	9.7%	8.7%	18.2%	64.5%	Short rate hike cycle; market gained as economy rebounded.
1986-89	3.90%	-2.9%	4.9%	18.9%	36.2%	Markets performed well following Black Monday crash.
1994-95	3.00%	4.2%	8.2%	35.6%	69.9%	Early stage of economic expansion supported strong market returns.
1999-2000	1.75%	2.3%	2.3%	-10.6%	-22.9%	9/11 and pop in tech bubble weighed on market returns.
2004-06	4.25%	2.7%	-0.2%	20.6%	4.7%	Pop in housing bubble + global financial crisis weighed on returns years later.
2015-18	2.25%	-6.1%	-6.3%	31.5%	55.7%	Strong market returns despite global pandemic.
2022	4.25%					
Average	4.1%	1.5%	3.8%	14.7%	35.1%	

Source: Bloomberg. Past performance of the markets is not a guarantee of what will happen in the future.

We expect the Fed to pause rate hikes when the overnight policy rate reaches around 5%. This won't be a cure-all, but we believe the Fed needs to move to the sidelines for markets to find more sustainable footing.

In rate-hiking cycles since the late 1970s, the stock market averaged a nearly 4% gain during the period of the final three Fed rate hikes. Larger upward momentum came when the Fed stopped hiking rates, producing an average return of nearly 15% after 12 months and 35% over the two years following the last rate hike.

We expect the Fed to take a cautious approach even as inflation pressures recede, holding rates at restrictive levels for an extended period to avoid reigniting any smoldering inflation embers. Despite this, we think an economic slowdown will ultimately stoke calls to ease monetary policy later in the year. With the Fed exerting the most forceful headwind to markets throughout 2022, we think 2023 will see it slowly progress from punitive to positive for stock and bond market performance.

5. Longer-term rates fall as the focus shifts from inflation to growth.

Historic inflation and aggressive Fed rate hikes pushed short- and long-term bond yields sharply higher in 2022. As inflation starts to moderate and the Fed's tightening campaign ends, interest rate volatility is likely to settle down, with upward pressure on yields starting to ease. Historically, the peak in yields has occurred about two months ahead of the last Fed rate hike, which we think will happen in the first half of 2023.

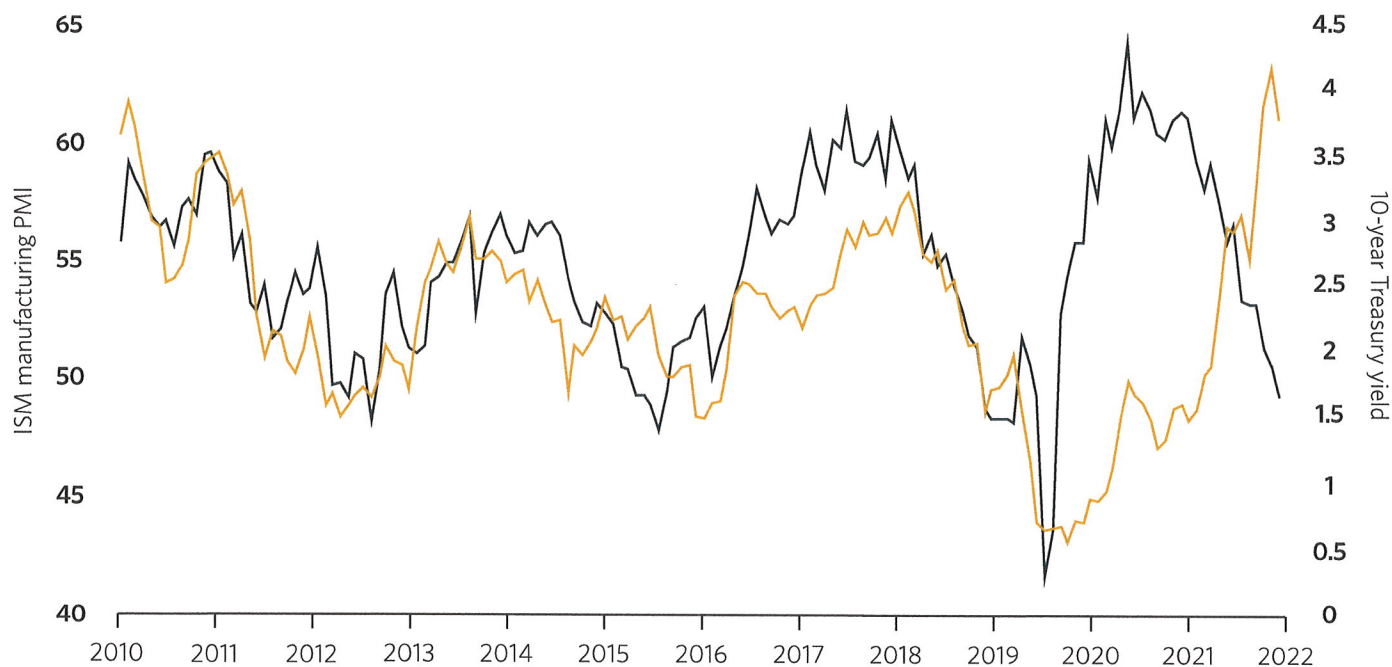
The 10-year Treasury yield could make another run toward 4% early in the year, since the Fed will still be hiking and shrinking its balance sheet. But we think it won't be long until the focus

shifts from inflation to economic growth, which will be the catalyst for interest rates to fall. We see the 10-year yield staying in the 3%-4% range for the year.

The yield curve, which is one of the most reliable predictors of an economic slowdown, is deeply inverted, with short-term rates higher than long-term rates. This signals Fed policy is already overly tight. Yields undershot leading indicators of economic activity in 2021 but are now overshooting them. As this divergence starts to close, we believe the 10-year yield could fall toward 3%.

Economic indicators suggest long-term yields might have peaked

- ISM manufacturing PMI
- 10-year yield



Source: Bloomberg. Past performance is not a guarantee of future results.

6. The U.S. dollar weakens further, supporting international equity returns.

The dollar strengthened to a 20-year high in 2022. The Fed hiked further and faster than most other central banks, while geopolitical and global growth concerns rose. We think the dollar could soften as improving inflation trends allow the Fed to pause its aggressive move higher in rates in 2023. Also, global growth could start to recover in the back half of the year.

Historically, international equities tend to perform well during periods of a weakening dollar, while U.S.-based investments typically outperform during periods of a strengthening dollar. Even

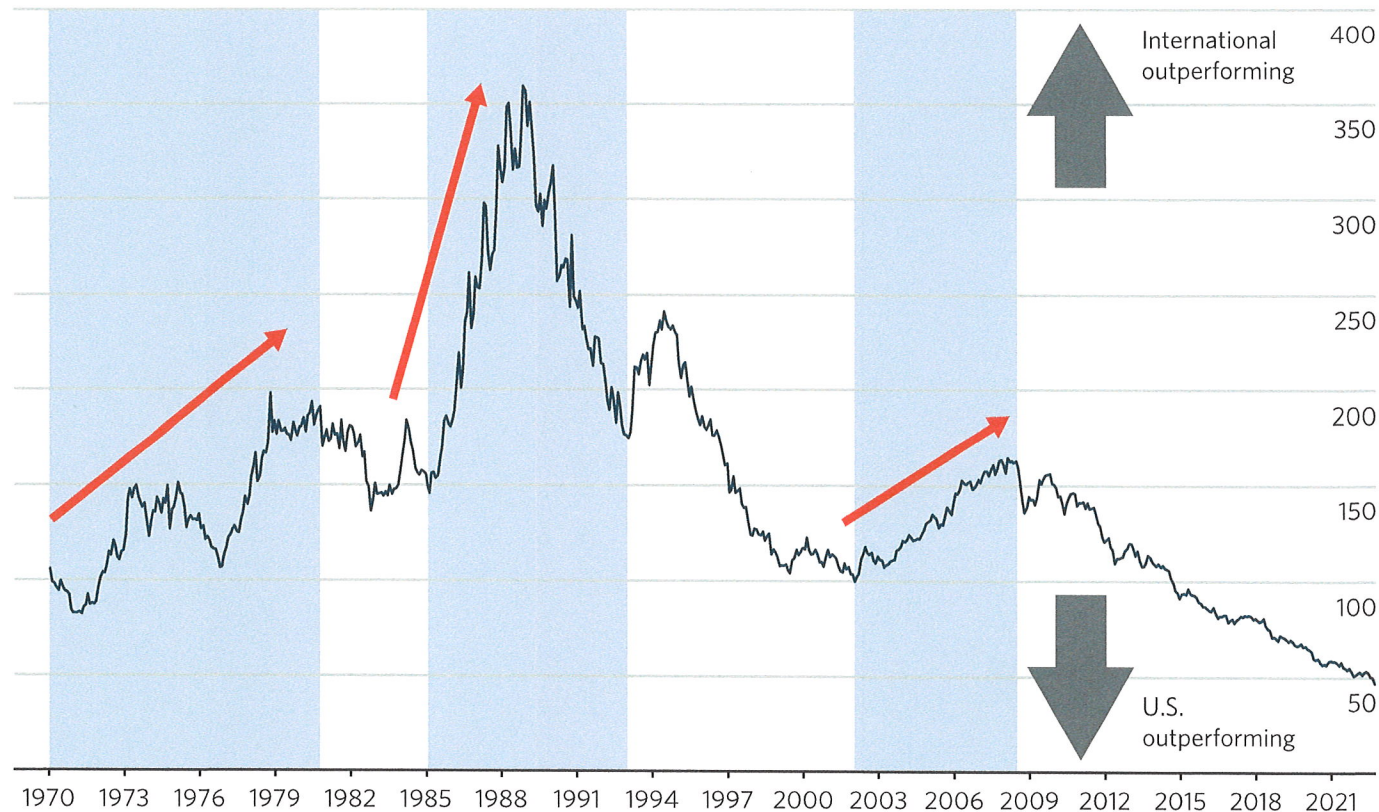
a modest shift lower in the dollar could be a catalyst for international equity performance to improve.

In addition to the potential for more favorable currency swings, we think emerging-market equities have the potential to outperform. Growth in China could reaccelerate, helped by the easing of its zero-COVID policy and policy stimulus. While the European economy and international developed stocks face significant headwinds, the deeper pullback in valuations likely already prices in a higher likelihood of recession, in our view, providing a reason to stay invested internationally.

International markets tend to outperform during periods of dollar weakness

Performance indexed to 100

- International relative to U.S. performance
- U.S. dollar bear cycles



Source: Bloomberg, Edward Jones calculations. Past performance is not a guarantee of future results. There are special risks inherent to international and emerging-market investing, including currency risks, political, social and economic risks.

7. Near-term equity volatility gives way to a new bull market in the second half.

The stock market tends to move ahead of the economy, and this dynamic was on full display in 2022. The S&P 500 entered a bear market as the unemployment rate fell to 3.5%, matching its lowest level in the past 50 years. While the economy could possibly enter a mild recession in 2023 as the lagging impact of higher interest rates feeds through, this outcome is well-anticipated, in our view, and stocks can start looking past the downturn.

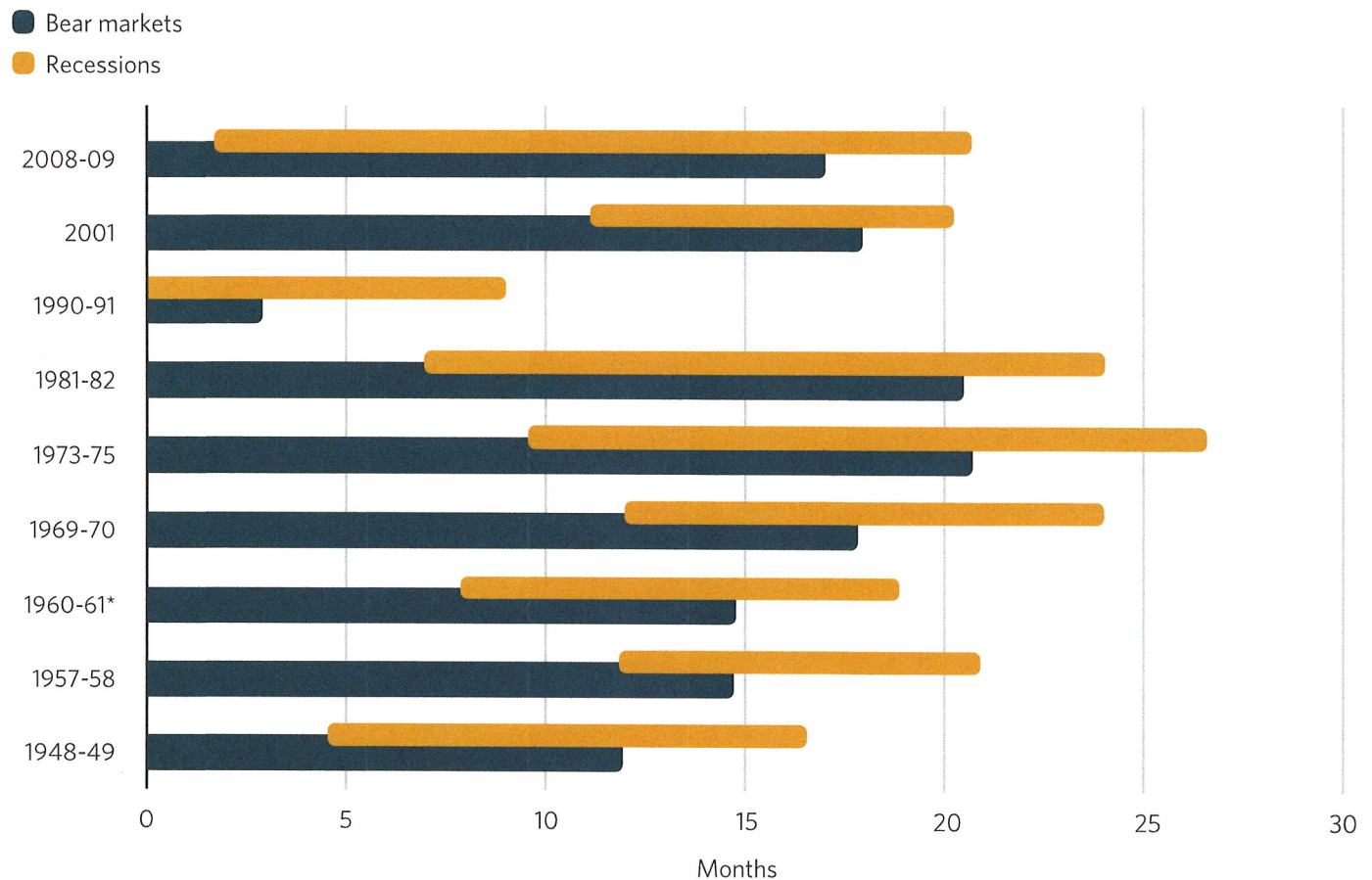
It will likely be a bumpy ride early in the year as economic data possibly underwhelms. Yet we think equities can navigate a U-shaped recovery, with the right side of the U emerging in the second half.

Corporate earnings could be a key focus for investors in 2023 but also a potential instigator of volatility. As the economy slows, earnings will likely come under pressure. But assuming the recession is not deep or prolonged, corporate profits should hold up better than during past downturns.

The decline in valuations this year provides a potential buffer. Once inflation starts to moderate and the Fed pauses, valuations could stabilize and possibly expand, supporting positive and potentially above-average returns for the year.

Investing in equities involves risks. The value of an investor's shares will fluctuate, and you may lose principal.

Stocks move ahead of the economy



*The 1960 market pullback dropped around 17%, close to the generally accepted 20% bear market threshold.

Source: FactSet. The S&P 500 is an unmanaged index and cannot be invested in directly. Past performance is not a guarantee of future results.

8. Bonds bounce back — look for opportunities to add duration.

2022 was unprecedented for investors in that both equities and bonds fell into bear market territory by the second half of the year, as the rapid rise in interest rates put downward pressure on both markets. This was particularly painful for investors who had hoped their bond portfolios would provide a buffer during equity market volatility.

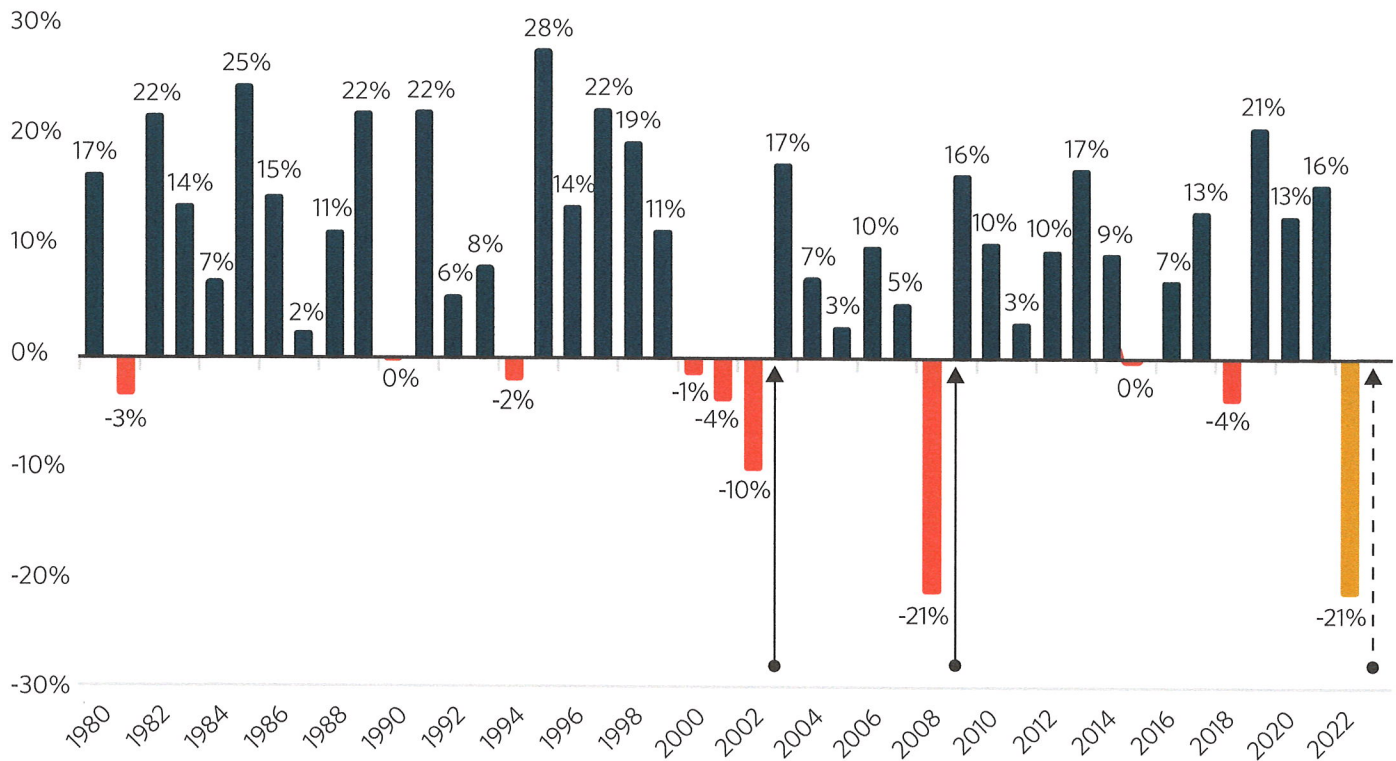
However, there is likely good news for bond investors ahead: We believe the stage may be set for bonds to play their more traditional diversification role in 2023, and perhaps offer outsized returns as well. The Fed is likely toward the end of its rate-hiking cycle, with a more gradual pace of hikes ahead, yields and income opportunities are higher than in recent

history, and there is potential for price appreciation if bond yields peak and start to trend lower.

In 2023, we believe investors can look for opportunities to complement their shorter-duration bond portfolios (CDs, one- or two-year Treasury bonds, etc.) with longer-duration investment-grade fixed income. These bonds not only offer the opportunity to lock in higher yields for a longer period but also provide exposure to higher-rated credits, which may hold up better if economic growth softens.

Before investing in bonds, you should understand the risks involved, including credit risk and market risk. Bond investments are also subject to interest rate risk such that when interest rates rise, the prices of bonds can decrease, and the investor can lose principal value if the investment is sold prior to maturity.

Stronger returns often follow drawdowns of 10% or more 60/40 portfolio calendar-year returns



The graph shows the total return of a traditional 60/40 portfolio of stocks (60% S&P 500) and bonds (40% Bloomberg US Agg).

Source: Morningstar Direct, Edward Jones. Past performance is not a guarantee of future returns. Indexes are unmanaged, cannot be invested in directly and do not depict the performance of an actual investment.

9. Equity leadership becomes more balanced.

In 2022, value and defensive sectors were relative leaders in the stock market. Aside from energy, the top-performing sectors were consumer staples, health care and utilities. These are traditionally considered defensive, as they can outperform during economic downturns and inflationary environments.

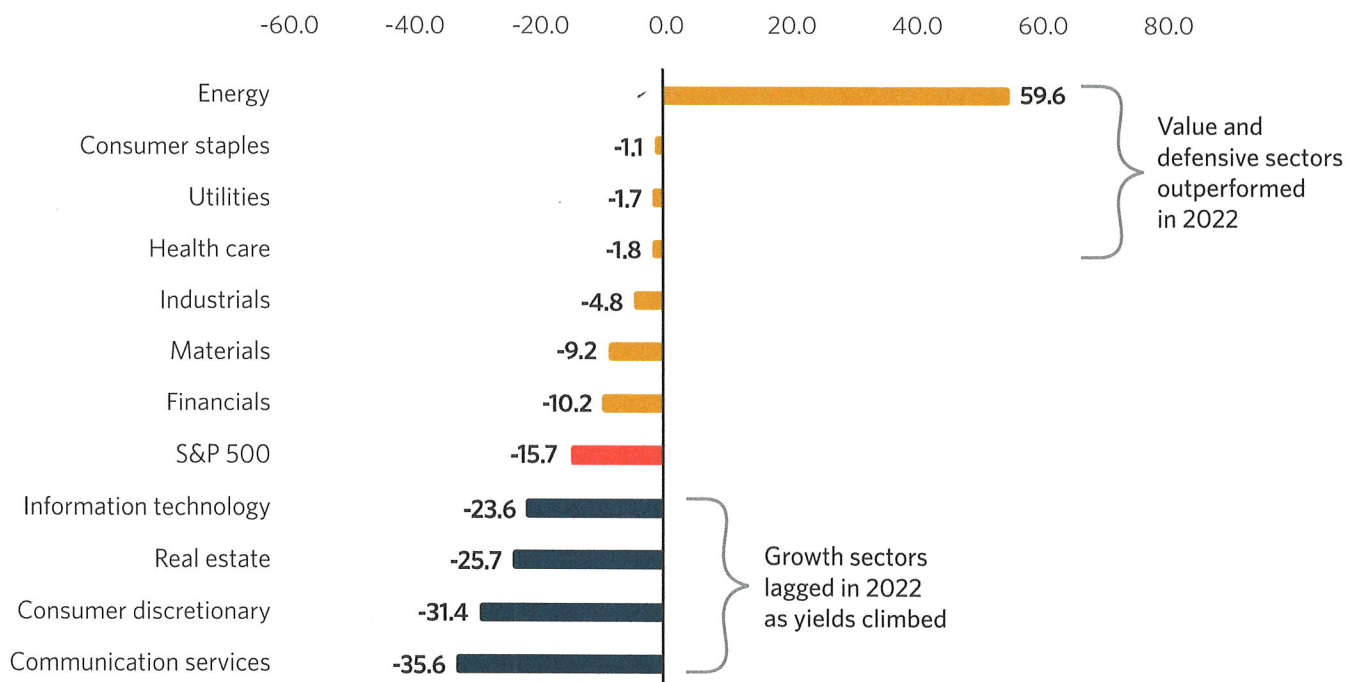
As we head into 2023, the defensive and value parts of the market may continue to hold up, particularly earlier in the year as the U.S. economy softens and potentially heads into a mild downturn.

However, equity markets have historically been forward-looking, recovering anywhere from three to six months before the end of a recessionary period. In our view, market leadership may broaden in the next 12 months to include areas that do well in a recovery period, including cyclical sectors, quality growth and parts of the technology space.

As with the bond market, we would expect some longer-duration parts of the equity market to rebound as yields peak and provide a more favorable backdrop for market sentiment. Overall, we see more balanced equity market leadership emerging between defensive and cyclical sectors in 2023.

Sector leadership may be more balanced in 2023

S&P 500 sector performance, year-to-date as of Dec. 5, 2022



Source: FactSet. Past performance is not a guarantee of future results.

10. Broad individual federal, gift and estate tax law changes are unlikely in 2023.

With split control of the House and Senate, broad changes to the individual tax rates in the next two years seem less likely. Both parties have key priorities that for the most part are not aligned. While a few targeted pieces of legislation could be advanced, we don't expect any broad, sweeping tax legislation.

With that in mind, it's important to note that the individual tax relief in the Tax Cuts and Jobs Act of 2017 (TCJA), such as reduced marginal income tax rates and the increase in the estate and gift tax exemption, are set to sunset at the end of 2025.

- We anticipate the historically low individual federal income tax rates from the TCJA will remain in place for 2023. This is a good time to meet with your tax advisor to discuss how to manage your income tax liabilities.
- It appears the federal government won't reduce the estate and gift tax exemption of \$12.92 million in 2023. You may want to review your gift and estate plans to determine if you would like to explore making gifts that use a portion of your exemption.

Planning strategies and considerations for 2023

Moderating inflation but higher expenses

Although we anticipate inflation to moderate, prices are higher than they were a year ago. Your expenses may be higher now, and you may have had to dip into your emergency cash to cover them.

- **Review your budget.** Check your budget for opportunities to adjust expenses as necessary.
- **Replenish your emergency cash.** If you spent from your emergency cash fund or simply want to build it up, we recommend having three to six months' worth of living expenses in cash or cash equivalents for emergency needs.
- **Don't forget about student loans.** Student loan repayments are scheduled to resume sometime in 2023. Be sure to factor them into your 2023 cash flow projections if applicable.

Increased interest rates and costs of borrowing

- **Review the return on your cash and cash equivalent accounts.** Interest rates have risen for investments such as CDs and fixed annuities, which could provide opportunities. Although

you may be looking only for the highest yield, remember to review the liquidity and duration of the instrument to avoid a potential cash crunch should you need to access your funds prematurely.

- **Review your debt.** Prioritize reducing any high-interest debt first. If rates start to decline, fixed-interest-rate debt could be an alternative to variable-rate debt.
- **Do the math before you buy a home.** Although mortgage rates are higher, some market values have moderated or even declined in some locations, which could make the property still attractive. It may be beneficial to make a larger down payment to negotiate a fixed or more favorable rate.
- **Don't forget about annuities.** Payout rates for annuities have increased, which could be an attractive solution if you're looking for a consistent income stream. When evaluating an annuity, it's important to consider how inflation may impact your fixed payments over the long term.

Investment opportunities

- **Take advantage of higher contribution limits.** A positive outcome of 2022's inflation is the increase in the 2023 allowable contribution amounts to retirement and health savings accounts and the Roth eligibility threshold. As you review your portfolio for potential investment opportunities, check your budget to determine if you can take advantage of these increased limits.

	2022	2023
401(k) and 403(b) contribution limits		
Elective deferrals	\$20,500	\$22,500
Catch-up contributions (age 50+)	\$6,500	\$7,500
Roth and traditional IRA contribution limits		
IRA contribution limit	\$6,000	\$6,500
IRA catch-up contributions (age 50+)	\$1,000	\$1,000
Roth IRA eligibility complete phase-out (no contribution) — modified adjusted gross income (MAGI)		
Single or head of household	\$144,000 or above	\$153,000 or above
Married filing jointly	\$214,000 or above	\$228,000 or above
Married filing separately (living with spouse)	\$10,000 or above	\$10,000 or above
SIMPLE IRA contributions		
SIMPLE IRA contribution limits	\$14,000	\$15,500
Catch-up contributions (age 50+)	\$3,000	\$3,500
Health saving account (HSA)		
Single coverage	\$3,650	\$3,850
Family coverage	\$7,300	\$7,750
Catch-up contributions (age 55+)	\$1,000	\$1,000

Source: irs.gov.

Increases in individual taxes unlikely

While broad changes to tax legislation seem unlikely in the near term, provisions in the Tax Cuts and Jobs Act of 2017 (TCJA) are set to sunset at the end of 2025 without additional legislation. Talk with your tax advisor and financial advisor if any of the following apply:

- **Large income event** — If you plan to sell a business, exercise stock options or potentially gain excess income at retirement, review the timing of the transaction in light of this historically low individual tax rate environment.
- **Large gifts** — If you plan to make a large lifetime gift, speak with your tax and legal advisors to determine if you should use a portion of your lifetime exemption prior to the sunset at the end of 2025.
- **Estate plan** — Review your estate plan to ensure it's drafted with flexibility to take advantage of the current estate tax environment.

Considerations for higher-net-worth individuals

In 2023, the annual gift exclusion increased to \$17,000 and the federal estate and gift tax exemption increased by \$860,000 to \$12.92 million. Based on current law, the lifetime exemption amount is scheduled to be cut roughly in half beginning Jan. 1, 2026.

- **Lifetime exemption** — Consider taking advantage of the exemption ahead of the planned reduction, since it might help manage future estate taxes.
- **Marital planning** — If you're married and your combined estates might be greater than your combined exemption amounts, consider discussing some advanced planning concepts, such as spousal lifetime access trusts (SLATs), with your estate attorney.
- **Advanced planning techniques** — 2023 is a good time to explore advanced planning strategies. Strategies such as charitable remainder trusts (CRTs) and qualified personal residence trusts (QPRTs) may have become more attractive with the current increase in interest rates.
- **State estate taxes** — Although the federal estate and gift tax exemption is large, many states have put transfer taxes in place. Ensure your estate plan accounts for state tax obligations.



5 portfolio strategies you can use today

1. Balance your stocks and bonds. We believe a neutral mix between stocks and bonds can help smooth the path ahead. Stocks may search for their footing early in the year, but valuations have already taken a hit, which could help improve returns. And with interest rates higher than they were a year ago, bonds can offer more income and are better positioned to provide diversification, particularly if the economy weakens.

2. Consider adding international equity investments. International stock valuations have become more attractive relative to U.S. stocks as prices declined over the past year. Additionally, a weakening dollar could boost international returns. Look at emerging-market stocks in particular: If China eases monetary and zero-COVID policies, this could be a tailwind for emerging-market returns.

Opportunistic asset allocation guidance

Our opportunistic asset allocation represents our timely investment advice based on current market conditions and our outlook over the next one to three years, and is relative to our strategic asset allocation guidance. We believe incorporating this guidance into your portfolio may enhance your potential for greater returns without taking on unintentional risk.

	Underweight	Neutral	Overweight
Equity	•	●	•
U.S. large-cap stocks	•	●	•
International large-cap stocks	•	●	•
U.S. mid-cap stocks	•	●	•
U.S. small-cap stocks	●	•	•
International small- and mid-cap stocks	•	●	•
Emerging markets	•	•	●
Fixed income	•	●	•
U.S. investment-grade bonds	•	●	•
U.S. high-yield bonds	•	●	•
International bonds	•	●	•
International high-yield bonds	•	●	•
Cash	•	●	•

Equity sector guidance

Our equity sector guidance represents our view of the attractiveness of each sector over the next six to 12 months and is relative to the S&P 500 sector weights.

	Underweight	Neutral	Overweight
Communication services	●	•	•
Consumer discretionary	•	●	•
Consumer staples	•	•	●
Energy	•	●	•
Financial services	•	●	•
Health care	•	•	●
Industrial	•	●	•
Materials	●	•	•
Technology	•	•	●
Utilities	●	•	•

3. Check your sector diversification. Investing across a variety of sectors and styles can help spread out your portfolio's risk. We favor sectors that can provide defense as the economy weakens, such as health care and consumer staples. Overweighting technology stocks may also prove beneficial if interest rates trend lower, particularly given their relatively attractive valuations.

4. Develop your rebalancing strategy. We expect markets to focus on more than just inflation in the year ahead. As this happens, different markets are more likely to move in different directions, increasing the chances your portfolio may move away from its target allocation. A rebalancing strategy can help you stick to your long-term plan and stay aligned with your financial goals.

5. Consider systematic investing. We're likely to hit more bumps in 2023 as investors evaluate central bank policies and their impacts to economic growth. But it's stressful to try to time the market's ups and downs. Investing at regular intervals can take the guesswork out of investing, helping you take advantage of more favorable prices as markets fluctuate — by dollar cost averaging — and providing natural rebalancing opportunities for your portfolio.

Talk with your financial advisor about how these portfolio strategies may help you position your portfolio for 2023.

Investing in equities involves risks. The value of your shares will fluctuate, and you may lose principal. Special risks are inherent to international investing, including those related to currency fluctuations and foreign political and economic events. Before investing in bonds, you should understand the risks involved, including credit risk and market risk. Bond investments are also subject to interest rate risk such that when interest rates rise, the prices of bonds can decrease, and the investor can lose principal value if the investment is sold prior to maturity. Systematic investing does not guarantee a profit or protect against loss. Investors should consider their willingness to keep investing when share prices are declining. Diversification does not ensure a profit or protect against loss in a declining market.

<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>	
<u>Checking</u>				1
Checking	1	Fund: 01 GENERAL		
MOSS, DONNA		SPEECH LANGUAGE SERVICES	10,862.50	
			Fund Total:	10,862.50
			Checking Account Total:	10,862.50

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
Checking	1	
Checking	1 Fund: 01 GENERAL	
ABSOLUTE HEALTHCARE URGENT CARE	SERVICE	75.00
ACTION BATTERIES UNLIMITED INC	SUPPLIES	1,894.55
AGRIVISION GROUP LLC	SERVICE/SUPPLIES	4,313.45
ALL COVERED	SERVICES	3,117.71
ANDERSON ENTERPRISES INC	SERVICES	325.00
BLACKWELL, KATHRYN	MILEAGE REIMBURSEMENT	660.24
BOMGAARS	SUPPLIES	724.78
BORN TO RUN LLC	SERVICE	3,478.00
BOUND TO STAY BOUND BOOKS	SUPPLIES	276.83
CANON FINANCIAL SERVICES, INC	COPIER LEASES	6,288.50
CAPITAL BUSINESS SYSTEMS INC	COPIER SUPPLIES/SERVICE	838.08
CASS COUNTY EMERGENCY MANAGEMENT AGENCY	CPR CARDS	175.00
CITY OF PLATTSMOUTH	WATER & SEWER	1,749.94
CITY OF PLATTSMOUTH	SUPPLIES/SERVICES	420.00
COLUMBUS TELEGRAM	SUPPLIES/ADVERTISING	210.04
COUNCIL BLUFFS WINNELSON	SUPPLIES	170.00
CRICK, RYAN	MUSIC ACCOMPANIST SERVICES	380.00
DIGGINS, JUSTIN	MILEAGE REIMBURSEMENT	675.96
DUECHTING, CYNTHIA	LEP SERVICES	2,251.07
EDUCATIONAL SERVICE UNIT #3	SERVICE	51,346.81
FASTENAL COMPANY	SUPPLIES	3,161.61
FIBER PLATFORM LLC	EDUC VIDEO BUNDLE	625.27
FIELD PAPER COMPANY	PAPER	1,366.96
FIREGUARD INC	SUPPLIES/SERVICE	3,594.70
FIRST STUDENT INC	TRANSPORTATION	61,501.94
FRANKEL ZACHARIA	AUDIT SERVICES	42,192.21
GUNTER, LEA	REIMBURSEMENT	11.25

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
HEARTLAND FAMILY SERVICE	TUITION	4,110.00
HOME DEPOT U.S.A. D/B/A HOME DEPOT PRO	SUPPLIES	137.72
HOUGHTON MIFFLIN GRT SOURCE	SUPPLIES	1,123.68
INDUSTRIAL ARTS SUPPLY CO	SUPPLIES	28.83
IXL LEARNING INC	SUPPLIES	595.00
JAYMAR BUSINESS FORMS	W2'S/CHECKS	557.34
JOHANSEN, LAURA	NUTRITION SERVICES	216.36
JUST FOR KIDS THERAPY INC	SERVICES	7,386.75
KONE INC	SERVICE	2,841.33
MCGRAW-HILL SCHOOL EDUCATION	SUPPLIES	5,621.88
MENARDS BELLEVUE	SUPPLIES	707.97
MOSS, DONNA	SPEECH LANGUAGE SERVICES	7,919.75
MULLENAX AUTO SUPPLY	SUPPLIES	40.96
NCECBVI	VISION SERVICES	4,600.00
NCS PEARSON INCORPORATED	SUPPLIES	125.00
NCSA	REGISTRATIONS/DUES	190.00
NEBR RURAL COMMUNITY SCHOOLS ASSOC	MEMBERSHIP	80.00
NEBRASKA COUNCIL OF SCHOOL ADM	DUES/FEES	200.00
NEBRASKA PUBLIC POWER DISTRICT	ELECTRICITY	27,289.42
NEBRASKA SAFETY CENTER	BUS TRAINING	100.00
NEW DIRECTIONS SOLUTIONS LLC	SERVICES	13,390.06
O'REILLY AUTOMOTIVE INC	SUPPLIES	57.12
OMAHA PUBLIC POWER DISTRICT	UPS/SERVICE	45.80
OMAHA WINLECTRIC CO	SUPPLIES	1,091.42
ONE SOURCE THE BACKGROUND CHECK COMPANY	SERVICE	456.00
PAT'S PIANO SERVICE	TUNING	90.00
PERMITE LLC	SERVICE	1,350.00
PERRY, GUTHERY, HAASE & GESSFORD PC LLO	SERVICES	185.60

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
PRIME COMMUNICATIONS	REPAIRS	14,878.97
PRIME HOME DEVELOPMENTAL DISABILITIES SERVICES INC	SERVICES	8,500.00
PRO-ED	SUPPLIES	515.90
PROFESSIONAL HEATING AND AIR	SERVICE	2,990.00
PROFESSIONAL LOCK AND SAFE LLC	SERVICES	457.00
QUADIENT FINANCE USA INC	POSTAGE	1,300.00
QUADIENT LEASING USA INC	POSTAGE METER LEASE	536.88
QUALITY SIGNS	SIGNS	1,909.00
RAINBOW GLASS & SUPPLY INC	SERVICE/SUPPLIES	837.50
REALLY GREAT READING COMPANY, LLC	SUPPLIES	9,700.90
SCHOLASTIC BOOK CLUBS INC	BOOKS	257.46
SCHOOL SPECIALTY LLC	SUPPLIES	440.72
SCHWEITZER, JANEL		513.00
SNELL, STEPHANIE	REIMBURSEMENT	153.79
SPORTS FACILITY MAINTENANCE LLC	SUPPLIES/SERVICE	4,835.00
STAUB - MULLER, LACEY	MILEAGE REIMBURSEMENT	1,214.11
TAHER INC.	FOOD SERVICE	900.00
TIME MANAGEMENT SYSTEMS	TIMEKEEPING SYSTEM SERVICE	331.00
TITAN MACHINERY INC	EQUIPMENT	140.00
UNIVERSITY OF NE-OMAHA	SCHOLARSHIPS	513.00
UNIVERSITY OF NEBRASKA - OMAHA	FEES/TUITION	513.00
UNIVERSITY OF NEBRASKA KEARNEY	TUITION/FEES	513.00
URBAUER, CHARLOTTE	REIMBURSEMENT	513.00
US BANK NA	FUEL PURCHASES	749.12
VERIZON WIRELESS	CELL SERVICE	525.50
VOICE & DATA SYSTEMS INC	SERVICE	8,677.67
WASTE MANAGEMENT OF NEBRASKA INC	TRASH SERVICE	1,796.00
WINDSTREAM	TELEPHONE SERVICE	5,635.66

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
ZIMMERER, MELINDA	REIMBURSEMENT	34.00

Fund Total: 342,244.07

Checking	1	Fund: 06 CAFETERIA	
CFG INC		SERVICE/SUPPLIES	1,213.42
CONESTOGA SCHOOLS		LUNCHES	3,950.37
TAHER INC.		FOOD SERVICE	95,811.98

Fund Total: 100,975.77

Checking	1	Fund: 08 SPECIAL BLDG FUND	
DLR GROUP INC		SERVICES	213.17
PERRY, GUTHERY, HAASE & GESSFORD PC LLO		SERVICES	352.00
SCHOOL SPECIALTY LLC		SUPPLIES	2,538.48

Fund Total: 3,103.65

Checking Account Total: 446,323.49

<u>Checking</u>	3	Fund: 05 ACTIVITY FUND	
FIRST STUDENT INC		TRANSPORTATION	368.06
GODFATHERS PIZZA		PIZZA	224.00
SCHMITT MUSIC CENTERS		SUPPLIES	29.69
STANS BAKERY		SUPPLIES	108.00

Fund Total: 729.75

Checking Account Total: 729.75



From the
Superintendent's desk

Superintendent Dr. Richard E. Hasty

*Working together to achieve Academic success, respectful Behavior,
and Career readiness in a **Safe** environment.*

PCS Superintendent Weekly Update

Jan. 6, 2023



We are moving forward in 2023. The days are getting longer. I am looking forward to spring in the near future.



HONOR BAND

Congratulations to our students listed below that earned spots in the Trailblazer Conference Honor Band.

Ava Thornton, Jayden Hamilton, Wyatt Cook, Sam McKnight, Max Perry, Alden McKnight, Kaia Shotkoski, Sandra Selby, Lucy Alldredge, Izzy McGraw, Andrew Hipsher, Kristyn Holman-Quello, Josh Schreiber, Ash Abercrombie, and Josh Hudson.

Way to represent Blue Devil Nation!

Are you ready for
ICE STORMS?

- Trim weak or damaged branches around your home
- Don't leave vehicle wipers raised
- Have a week's worth of food and prescriptions
- Don't park your car under trees
- Keep devices charged

In the meantime, are you ready for ice storms? Check out the tips above from the National Weather Service.



As we continue through the winter season, two sources of current weather information are included below.

- 1. National Weather Service (NWS) <https://www.weather.gov/>**
- 2. The Weather Channel (TWC) <https://weather.com/>**

Plan ahead. Stay safe!



Our Board of Education recently held two special emergency meetings. The first meeting was held on Dec. 17, 2022 to approve borrowing an additional \$1,000,000 to cover payroll and expenses. Ultimately, PCS received approval from the bank for an additional \$800,000.

Perhaps, you are wondering why PCS would need additional funds to meet payroll and expenses. If you have not read the document that was prepared for the joint public hearing in Sept. of 2022, click [HERE](#) to check it out. It includes a lot of information about why our revenues have decreased over the past several years.

Additionally, one of our most significant sources of revenue is property taxes. Revenue from property taxes varies significantly from

month-to-month, with Sept. and May being the months that we receive the largest amounts of funds.

The second special emergency meeting was held on Dec. 30, 2022 and included authorizing the Superintendent to take necessary action to ensure we have food service at PCS, if Taher, Inc. is unwilling or unable to provide food service. Due to recent communication from Taher, Inc. that they might discontinue our food service, we have been working on plans to continue food service that would be operated by the district. Our district has operated food service in the past, so we are getting ready to take over food service operations and ensure a smooth transition on short notice. We will appreciate your support if we must transition to district-operated food service.

FOOD RESOURCES

for Nebraskans and Iowans

Food Bank for the Heartland works with 544 Network Partners, including pantries, schools, churches, emergency shelters and other non-profit organizations to ensure consistent access to healthy foods.

USE THE RESOURCES BELOW TO GET CONNECTED WITH FOOD IN YOUR COMMUNITY:

VISIT THE FOOD BANK WEBSITE

Scan the QR code or go to www.FoodBankHeartland.org and click on "FIND FOOD" for an interactive map showing our partner food providers and mobile pantries.



CALL THE SNAP/FOOD RESOURCE HOTLINE

Food Bank for the Heartland's SNAP Outreach team can help you find a pantry, walk you through the SNAP (formerly Food Stamps) application process, and access additional community resources. Se habla español.

NEBRASKA	IOWA
1-855-444-5556	1-855-944-3663
Mon-Fri: 8am-6pm	Mon-Fri: 8am-5pm

For additional support, including non-food resources, please call 211.

As we continue through the holiday season, please check out the flyer from the Food Bank for the Heartland that includes information about food resources. A website and QR code are available to find food using an interactive map that shows partner food providers and mobile pantries. Click [HERE](#) for a PDF version of the document.

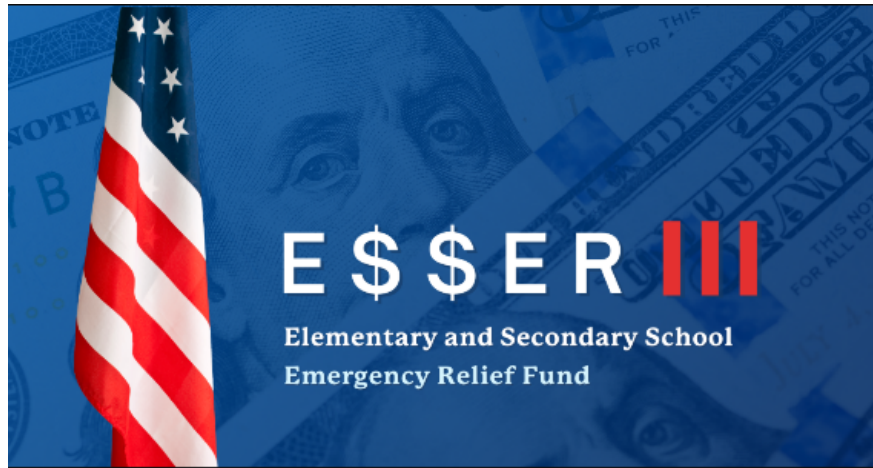
Board Meeting Minutes

Draft minutes from our Board of Education meeting on Dec. 12, 2022 are available by clicking [HERE](#). Draft minutes from the special emergency meeting on Dec. 17, 2022 are available by clicking [HERE](#). Draft minutes from the special emergency meeting on Dec. 30, 2022 are available by clicking [HERE](#).



Our Plattsmouth TeamMates Chapter is selling \$10 raffle tickets for chances to win cornhole boards that were made by our own Mike Knust. Check out the awesome cornhole boards in the photo. Go to <https://www.pcsd.org/Page/1132> for information about our TeamMates Mentoring Program and our Board members. Contact any Board member to purchase tickets to win the cornhole boards.

The winner will be drawn on the evening of the PHS basketball games that are scheduled for Fri., Jan. 13, 2023. Thank you for your support of our TeamMates Mentoring Program!



On March 11, 2021, President Biden signed the American Rescue Plan (ARP) Act of 2021. The ARP Act includes nearly \$122 billion for the Elementary and Secondary School Emergency Relief (ESSER) III Fund that allows state and local education agencies (LEAs) to take additional steps for continued safe in-person instruction and to address unfinished teaching and learning to mitigate the pandemic. The ESSER III funding enables Nebraska school districts to promote safe school operations and equity-driven, sustainable, evidence-based programs to serve students – especially those who are the furthest from opportunity – and to continue to strengthen teaching and learning. PCS was eligible for \$1,505,865 of ESSER III funds.

In order to be eligible for ESSER III funding, Nebraska school districts had to submit an amendment to our ARP application by Sept. 15, 2021. Prior to submitting the application, we requested your input relative to the potential uses of the funds.

Thank you to everyone that provided input regarding the potential uses of ESSER III funds at PCS. I am pleased to inform you that we were able to incorporate many of the items in our amendment including updated curriculum materials, professional development for staff members, Clifton Strengths training and support for staff members, bleachers on the east side of the high school stadium, new activity buses and sport utility vehicles, staff dependent care, staff COVID-19 emergency leave (many districts no longer offer this to employees), renovation of the outdoor middle school concession stand to include restrooms, personal protective equipment, interactive technological devices, furniture and equipment, music risers, and musical instruments. If you do not see a specific item, it might be included in one of these broad categories or it might be obtained through other available funding sources

Business manager Jenni Serkiz and I will continue meeting with the Board of Education's Finance Committee to develop a plan and timeline for spending the funds. Unfortunately, we must pay for the items and wait for reimbursement to arrive later. With other ARP funds, it has taken up to eight months for NDE to process the reimbursement request and transfer funding to our district.

Since we are already accessing a line of credit for our usual general fund expenses, we will have to be very strategic about spreading our ESSER III expenditures over the next two fiscal years. For instance, we plan to expend approximately \$1 mil. in the 2021-2022 fiscal year from Sept. 1 to Aug. 31, with the additional amount of about \$505,865 being spent in the 2022-2023 fiscal year.

Our plan for the expenditure of ESSER III funds is available by clicking [HERE](#). There were other requests submitted for ESSER III that are not included here, but many of them are being addressed with other funding sources available in the district.

Thank you, again, for providing your input for our amendment.



Thank you to everyone that provided input relative to our 2020-2021 COVID-19 protocols and items for consideration in the development of our *2021-2022 PCS Plan for Safe Return to School* which is available by clicking the link below. As part of our ESSER funding, we are required to post and periodically review our plan. Our plan is included below.

[PCS Plan for Safe Return to School](#)

Our safety team includes certified and non-certified staff members from our early childhood center, elementary school, middle school, and high school, including administrators, nurses, school social workers/licensed mental health practitioners, school psychologists, Plattsmouth Education Association representatives, before and after school program directors, our nutrition services director, our transportation location manager, maintenance, and our school resource officer(s).

At this time, our safety team plans to resume quarterly meetings in the 2022-2023 school year. If there is a significant change in COVID-19 or related guidance, we might return to monthly meetings.

Click [HERE](#) to provide feedback relative to our PCS Plan for Safe Return to School. Thank you for your support of the Plattsburgh Community Schools!



Thank you for your support of the Plattsburgh Community Schools. **#PLATTSBURGHSTRONG**

Best regards,

A handwritten signature in blue ink that reads "Dr. Richard E. Hasty". To the right of the signature is a blue icon of a pen nib.

Superintendent Dr. Richard E. Hasty

**Plattsmouth High School
Principal's Report
Todd Halvorsen
January 9, 2023**

Helping students find their path in a **Positive Respectful Intentional Determined and Engaged** learning environment.

Plattsmouth High School Enrollment

Freshman- 136
Sophomores-120
Juniors- 119
Seniors- 108
Other- 11
Total- 494

High Academic Achievement and Professional Learning Communities (PLC)

We had a Continuous Improvement Day on January 3rd .ELA teachers reviewed possible textbooks to implement. Laurie Kerr with our staff to provide support in the following strategies in literacy. Vocabulary Development, Questioning Strategies, Summarization, and Note Taking.

Students and Staff of The Week:

Staff -

Trey Cossel - 12.12.22
Sheila Nelson - 12.19.22

9th Grade -

Josh VanBilliard - 12.12.22
Aubree Day-Garrido - 12.19.22

10th Grade -

Louis Ingram - 12.12.22
Makaylla Stiles - 12.19.22

11th Grade -

Alessandra Wright - 12.12.22
Jacob Allen - 12.19.22

12th Grade -

Ava Morehead - 12.12.22
Kevin Sohl - 12.19.22

Academy Report

The Career Academy Business Advisory Board met on December 6, 2022. The amended Bylaws for the Advisory Board were approved. Progress on the new Career Academy website being created by Fruitful Design was shared. Advisory Board members were pleased with the site development and encouraged PHS to utilize the site as the primary website for PHS to showcase what we have to offer students and families. They also urged us to launch the site in January to get it visible to families making decisions about school choice. Discussion also included questions from the Advisory Board regarding courses aligning with college entry requirements for specific fields (ie. UNL School of Engineering requires Physics). This discussion has led to further research and collaboration to improve the alignment of courses based on Career Academy.

Dr. Eric Creeger from American Alliance for Innovative Systems returned to PHS on January 3, 2023 to facilitate Career Academy Professional Development. Training with all staff built upon previous work to identify Interdisciplinary Planning through the use of Conceptual Lenses. Dr. Creeger also facilitated an afternoon session with a newly formed Master Scheduling Team. This Team is working to sequence courses and pathways based on Career Academies to develop a student-driven master schedule.

The 2022-2023 school year will focus on the following points:

1. Continuing the growth of Wall to Wall Academies and expanding internship opportunities
2. Continue to develop a culture of respect, inclusion, encouragement, and celebration of students and staff.
3. Advancing civic engagement.

Plattsmouth High School staff continually seek to improve upon the processes of our curriculum and academy teams. That effort is focused upon data interpretation, identifying student needs, and responding with collective efficacy.

Educationally yours,
Todd Halvorsen

Middle School Board Report
John Campin-Principal
January 9, 2023
Current Enrollment Numbers for 2022-23

5th-95
6th-98
7th-96
8th-96
Total-385

I want to recognize Tami Petri. Tami has numerous hats every day at the middle school. I appreciate her willingness to help out with anything. Recently she took on the extra job to lead our fundraiser. This took a lot of time and effort to make sure the fundraiser ran smoothly. Many students participated and it was a success. Tami always makes sure to include students in these types of events. Tami has a knack for working with ALL students every day. Tami makes everyone feel welcome! Our school could not run without her!

A shout out to Olivia Garrean, Connor Nickels, Gregory Hampshire, Addalyn Semanko for earning recognition for Honor Choir. They all participated in an all day event in Omaha on Friday, January 6th. Thank you to Mrs. Crick for making this possible. Great job to these singers!

Check out our school Facebook page. You will see our weekly newsletter where we share students of the week in each grade and extra curricular updates.

Plattsmouth Elementary School

Board of Education Report
 Dr. Amber Johnson, Elementary Principal
 January 9, 2023

1. 2022-2023 Student Enrollment: *As of January 1, 2023*

Grade	July	August	September	October	November	December	January
Kdg.	85	73	80	80	78	79	82
1st	100	98	98	96	96	96	95
2nd	95	98	94	94	95	95	96
3rd	94	91	96	96	96	96	96
4th	85	80	81	82	81	81	79
Total	459	441	449	448	446	447	448

2. Winter Assessment Update:

During the month of December, our K-4 students took a variety of assessments including NWEA MAP, DRA Text Leveling, and STAR. The results of our NWEA Winter MAP are reflected below. Our proficiency goal reflects the content area of reading, as this data supports our continuous improvement process. We will continue to focus on meeting our overall proficiency goal between now and the end of the school year. In order to accomplish our goal, staff will continue to implement specific small group processes from current and future professional development. Final Spring 2023 assessment data will be shared in the Plattsmouth Elementary School Board of Education Principal Report - June 2023.

**Plattsmouth Elementary School
 2022-2023 NWEA MAP Data**

(Our goal is for 80% of students to be at or above proficiency by Spring, 2023)

Reading

Grade	Fall 2022 Student performance at or above proficiency	Winter 2022 Student performance at or above proficiency	Spring 2023 Student performance at or above proficiency
Kindergarten	67%	64%	
1st	65%	61%	
2nd	39%	47%	
3rd	64%	64%	
4th	56%	68%	
Average	58%	61%	

3. January 3, 2023 - Professional Development Agenda:

On Tuesday, January 3, 2023, our certificated teachers took part in the following professional development:

- a. IXL training - Supplemental programming for Reading and Math
- b. Winter data review and reflection to support PES continuous improvement process
- c. Professional Goal Grade Level Check-In
- d. Small group instruction planning based on grade level data (DRA, STAR, and MAP).

4. PES December Blue Devils of the Month:

Congratulations to our December 2022 PES Blue Devils of the Month:

Kindergarten - Macy Betts, Natalie Denio, Jaxson Markham, Jasmine Chang, Bryce Birdgmon

1st - Lily Damron, Lucy Rios, Isaac Longton, Aubrie Bailey, Elijah Ross

2nd - Aurora King, Linkin Robison, Cristian Barajas, Tatem Sprague-McColm

3rd - Lauren Sorenson, Steele Meneses, Emersyn Nielson, Elizabeth Vann

4th - Colt Adkins, Mallory Smallridge, Olivia Tarrey, Sophia Dyer



**CASS COUNTY HEAD START & EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER**

Main office: 902 Main Street, Plattsmouth, NE 68048 Mailing address: 1912
Old Highway 34 Plattsmouth, Nebraska 68048 402-296-5250



**Head Start Director's Report
January, 2022**

Early Childhood Numbers as of: 12/02/2022

Enrollment:

Accepted for Tuition/Head Start for 2022-2023:

PECC	67
Conestoga Head Start	16
Total for Head Start	83 out of 100
Tuition at PECC	30
<i>Total Enrollment for PECC/Conestoga</i>	<i>113</i>

Birth to Three Program Enrollment Report:

Sixpence	11
Birth to 5 Special Education Home/Community Based/Speech	46
Early Head Start	10 out of 10

Attendance (2022-2023)

Week Of:	Head Start Only	Tuition Only	Combined
12/5/2022	89.97%	88.67%	89.62%
12/12/2022	79.45%	76%	78.51%

Head Start Grant Information:

The Fiscal Year (FY) 2023 continuation grant application was due on Oct. 1st, 2022. The grant was submitted on 9/29/2022. The chart below outlines the funding amounts for the grant for fiscal year 2023.

Funding Type	Projected Funding	Funded Federal Enrollment
Head Start Program Operations & Training and Technical Assistance	\$1,057,743	100

Early Head Start program Operations & Trainings and Technical Assistance	\$166,710	10
Total Grand Funding	\$1,224,453	110
In-Kind (non-federal share) for HS & EHS	\$306,171	
Total Grant Amount	\$1,530,624	

The American Rescue Plan (COVID-19) non-competing new one-time grant was submitted on May 17, 2021.

Funding Type	Head Start	Early Head Start
American Rescue Plan (COVID-19) Non-Competing New One-Time Grant #07HE001040		\$131,615
In-Kind (non-federal share) for HS & EHS -- Waiver		\$0
TOTAL GRANT AMOUNT		\$131,615

Office of Head Start Communications:

-

Personnel:

- Tracey Grasso(Goodrich) resigned her position as paraeducator at the Conestoga site
- 2 paraeducator openings, 1 at PECC and 1 at Conestoga

Policy Council:

At the regular meeting on Monday, December. 5th at 6pm and conducted the following business:

- Received the School Readiness update
- Approved the School Readiness Goals
- Reviewed reports: Directors, Health, Education, and Family

Next meeting is scheduled for Tuesday, January 10th at 6pm

Respectfully submitted,

Mrs. Juli Beck, Cass County Head Start Director



**CASS COUNTY HEAD START & EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER**

Main office: 902 Main Street, Plattsmouth, NE 68048 Mailing address: 1912 Old
Highway 34 Plattsmouth, Nebraska 68048 402-296-5250



**Head Start Treasurer's Report
December, 2022**

Continuation Grant from 1/1/2022 to 12/31/2022 \$1,187,790

Total Head Start Grant Funds from 1/1/2022 to 12/31/2022 \$ 1,026,018

Total Early Head Start Grant Funds from 1/1/2022 to 12/31/2022 \$ 161,772

American Rescue Plan (COVID-19) Non-Competing One-Time Grant \$ 131,615 (use by
March 2023)

Head Start Expenditures for the Month of: November, 2022 \$ 94,114

Early Head Start Expenditures for the Month of: November, 2022 \$ 7,013

Total Grant Period Expenditures 1/1/2022 to 12/31/2022

Head Start \$ 962,380

Early Head Start \$ 61,212

Percent of Budget 1/1/2022 to 12/31/2022

Head Start 94%

Early Head Start 38%

In-Kind for the Month of: November, 2022 \$20,599

In-Kind Credited to Date:

Head Start 1/1/2022 to 12/31/2022 \$154,740

Early Head Start 1/1/2022 to 12/31/2022 \$31,733

Total 1/1/2022 to 12/31/2022 \$186,473

Percent of Required In-Kind For Fiscal Year 2022

Head Start (\$256,505 total required) 62%

Early Head (\$40,443 total required) 73%

Total Required (\$296,948) 63%

Head Start Nutrition Expenditures for the Month of: November 2022 \$ 6,612.80

Meals Served in the month of November 2022

Conestoga: Breakfast: 229 Lunch: 232 **Plattsmouth:** Breakfast: 1,157 Lunch: 1,160

**Cass County Head Start
School Readiness Data for 2022-2023**

	Social & Emotional Dev w/in or above WHE		Cognitive & General Knowledge w/in or above WHE		Language & Literacy Dev w/in or above WHE		Approaches to Learning w/in or above WHE		Physical Dev & Health w/in or above WHE		Scientific Reasoning		Perceptual	
	S/E Domain		Mathematics Domain		Language Domain & Literacy Domain		Cognitive Domain		Physical (Gross & Fine Motor) Domain		Uses Scientific Inquiry Skills (Objective #24)		Demonstrates Knowledge of Self (Objective #29)	
	3's	4's	3's	4's	3's	4's	3's	4's	3's	4's	Emergent	Meets Program Expectations	Emergent	Meets Program Expectations
Fall	69%	74%	73%	70%	74%	81%	80%	74%	90%	81%	3's-95% 4's-	3's-2% 4's-	3's-79% 4's-	3's-18% 4's-
Winter											3's- 4's-	3's- 4's-	3's- 4's-	3's- 4's-
Spring											3's- 4's-	3's- 4's-	3's- 4's-	3's- 4's-

	Social & Emotional Dev w/in or above WHE			Cognitive & General Knowledge w/in or above WHE			Language & Literacy Dev w/in or above WHE			Approaches to Learning w/in or above WHE			Physical Dev & Health w/in or above WHE		
	S/E Domain			Mathematics Domain			Language & Literacy Domains			Cognitive Domain			Physical (Gross & Fine Motor) Domain		
	3 yr olds	New 4's	Returning 4's	3 yr olds	New 4's	Returning 4's	3 yr olds	New 4's	Returning 4's	3 yr olds	New 4's	Returning 4's	3 yr olds	New 4's	Returning 4's
Fall	69%	65%	83%	73%	50%	91%	74%	69%	93%	80%	65%	83%	90%	69%	92%
Winter															
Spring															

Demographics:

	FALL	WINTER	SPRING
3's	53		
1st Yr 4's	26		
2nd Yr 4's	35		
EL Students	3's- 4 students 4's- 3 students	3's- 4's-	3's- 4's-
Students on IEPs:	3's- 17 students 4's- 12 students	3's- 4's-	3's- 4's-

Early Head Start Growth Report 2022-2023

	Social & Emotional Dev				Cognitive & General				Language & Literacy				Approaches to Learning				Physical Dev & Health			
	S/E Domain				Mathematics Domain				Language Domain &				Cognitive Domain				Physical (Gross & Fine)			
	Birth	1 to 2	2 to 3	3 yr	Birth	1 to 2	2 to 3	3 yr	Birth	1 to 2	2 to 3	3 yr	Birth	1 to 2	2 to 3	3 yr	Birth	1 to 2	2 to 3	3 yr
FALL	100%	100%	33%	NA	100%	67%	67%	NA	75%	100%	50%	NA	100%	100%	100%	NA	100%	100%	100%	NA
WINTER																				
SPRING																				

Demographics

Fall	<i>Birth to 1</i> : 2 students (1 student on an IFSP); <i>1 to 2</i>
Winter	<i>Birth to 1</i> : students ; <i>1 to 2 yrs</i> : students; <i>2 to 3 yrs</i> :
Spring	<i>Birth to 1</i> : students ; <i>1 to 2 yrs</i> : students; <i>2 to 3 yrs</i> :

School Readiness Goals

Social/Emotional Development:

Students will demonstrate improved healthy relationships by increasing their Gold score by the Spring checkpoint.

Teaching Strategies Gold Social/Emotional Domain

Benchmarks:

- 85% of students will be within Widely Held Expectations by the Spring Checkpoint.

Cognition (Mathematics and Scientific Reasoning):

Students will demonstrate an improved knowledge of number concepts and operations by increasing their Gold score by the Spring checkpoint.

Teaching Strategies Gold Mathematics Domain

*Scientific Reasoning--TS Gold Obj #24

Benchmarks:

- 85% of students aged 1-5 years will be within Widely Held Expectations by the Spring Checkpoint.
 - Infants (aged B-1) Not Applicable

Language and Literacy (Language, Communication and Literacy):

Students will demonstrate increased knowledge of phonological awareness by increasing their Gold score by the Spring checkpoint.

Teaching Strategies Gold Language Domain & Literacy Domain

Benchmarks:

- 85% of students will be within Widely Held Expectations by the Spring Checkpoint.
 - Literacy--Infants (aged B-1) Not Applicable

Approaches to Learning:

Students will demonstrate positive approaches to learning by increasing their Gold score by the Spring checkpoint.

Teaching Strategies Gold Cognitive Domain

Benchmarks:

- 85% of students will be within Widely Held Expectations by the Spring Checkpoint.
- Students aged B-3: 85% of students will be within Widely Held Expectations by the Spring Checkpoint for objectives that are applicable for their age group.

Perceptual, Motor and Physical Development:

Students will demonstrate improved physical development by increasing their Gold score by the Spring checkpoint.

Teaching Strategies Gold Physical (Gross & Fine Motor) Domain

*Perceptual--TS Gold Obj #29

Benchmarks:

- 85% of students will be within Widely Held Expectations by the Spring Checkpoint.

Plattsmouth Director of Instructional Services

Board of Education Report

Cherie Larson January 3, 2023

Plattsmouth Community Schools

Working together to achieve Academic success, respectful Behavior, and Career readiness in a Safe environment.

Academic Success

Assessments

- 2022 NSCAS-Growth: State Reports are ready, and data can be accessed on the Nebraska Education Profile website.
<https://nep.education.ne.gov//snapshot.html#13-0001-000>
- Links to the profile are available on the PCSD website.
- Elementary, middle, and high school students are taking the NWEA Measures of Academic Progress reading, math, and science assessments. All NWEA assessments are scheduled to be completed by the end of January.
- Teachers are reviewing data and plans are being made to address gaps in learning.

Curriculum Work

- The Reading Curriculum work is in process.
 - Samples have been reviewed and teachers have analyzed the programs using a best practices survey.
 - Survey data suggested we listen to the presentations of all three reading programs.
 - ELA representatives heard presentations by the three companies and completed a second survey.
 - The data is being compiled.
 - Representatives will meet to review the data and discuss how many programs to pilot.
 - In January and February, we will have a small pilot of each program where teachers use the materials with students.
 - Next steps will include a skills trace and a review of strengths and weaknesses. A final decision is expected in April.
- K-1 Staff are implementing the Really Great Reading phonics/ phonemes/ graphemes curriculum.
- Second grade will be using the program in 2023-2024 and will be trained in March.
- Health curriculum materials have been purchased and training is getting set up for the teacher. Copies will remain in the middle school for review and the teacher will be in consistent communication with parents.

- IXL math is being used K-12 and IXL reading is being used in K-4. Elementary teachers were IXL trained on January 3rd. Teachers are putting together a plan to use IXL to support student learning.

Professional Development/Professional Learning Communities

- Professional Development on the new math curriculum took place in November and early December.
 - Each team received a half day of support with middle school and 4th grade on November 29th, 2nd and 3rd on November 28th, and Kindergarten and 1st on December 6th.
 - Staff reviewed the new math standards and aligned them with the program.
 - Staff identified needs and used the time to work to meet those needs.
 - Individual support is also being provided based on input from staff. Staff have access to a Coaching Suite where one representative can reach out for program support at any time.
 - Follow-up half-day sessions are scheduled for February.

Continuous Improvement

- All buildings reviewed their Continuous Improvement Plans and will do so again when reflecting on NWEA data at the end of the testing session.
- The District Leadership Team will be meeting to review and update the district plan.
- All work will be aligned to the Board Strategic Plan (once it is complete).

Respectful Behavior

- BIST training and support continues at the elementary.
- Middle school staff were trained on behavior strategies on January 3rd.

Career Readiness

- Grant funds have been used to:
 - Provide high school staff with training on interdisciplinary teaching.
 - Funding a trip to Grand Island to view academies
 - Taking eight staff members to the National Career Academy Coalition conference.
 - Providing materials for school-based businesses

Grants

- We are in the process of writing an Early Childhood Expansion grant from NDE (Nebraska Department of Education)

- Work has started on the 2023-2024 Head Start grant.
- The district is preparing for an ESSA (Every Student Succeeds Act) monitoring review.



NSCAS

Through year

Assessment

Nebraska Student-Centered Assessment System

Student-Centered

- Focused on grade-level standards
- Adaptive beyond grade-level
- Provides multiple opportunities to succeed
- Shows growth over time

Benefits

- Identifies strengths and areas of focus
- Provides an NWEA RIT score
- Provides achievement levels related to state standards
- Provides useable data throughout the year

Teamwork

NDE is partnering with NWEA to create a test that provides useful state and national-level information. This through-year model allows educators to review data and adjust instruction during the year.

Parent Information

Parents get student reports after each testing session.

Testing Windows

Fall, winter, spring

For More Information

Contact:
clarson@pcsd.org

**Plattsmouth Community Schools
Board of Education Report
Amanda Wright
Special Education Administrator
January 9, 2023**

Special Education Student Numbers

- Elementary: 92
- Middle School: 68
- High School: 78
- Non-Public: 14
- Total K-12: 252

SpEd Data Tracking

Collecting data in order to monitor and inform student IEP goals, supports, and instruction is a critical piece of making sure special education students are progressing at an appropriate rate. Often, there are multiple goals in various areas that case managers are required to monitor for each student on their caseload, which can be overwhelming and difficult to complete.

With the help of Dr. Larsen, a data tracking platform, SpEd Track, has been chosen to be piloted by a few special education teachers and speech language pathologists this semester. If the platform assists the Special Education Department in more efficiently and effectively tracking student progress, we are hoping to begin using the platform district wide next fall.

Open Positions

We are currently looking to hire for the following paraeducator positions due to resignations:

- K-8 PAL
- Plattsmouth Early Childhood
- Conestoga Head Start

Students**School Wellness Policy**

A mission of the Plattsmouth Community Schools is to provide curriculum, instruction, and experiences in a health-promoting school environment to instill habits of lifelong learning and health. Therefore, the Board adopts the following School Wellness Policy.

1. District Wellness Committee**Committee Role and Membership**

The District will convene a representative District Wellness Committee (“DWC”) or work within an existing school health committee that meets at least four times per year to establish goals for and oversee school health and safety policies and programs, including development, implementation and periodic review and update of this District wellness policy.

The DWC membership will represent all school levels and include (to the extent possible), but not be limited to: parents and caregivers; students; representatives of the school nutrition program; physical education teachers; health education teachers; school health professionals or staff; mental health and social services staff; school administrators; school board members; and the general public. When possible, membership will also include Supplemental Nutrition Assistance Program Education coordinators. To the extent possible, the DWC will include representatives from each school building and reflect the diversity of the community.

Leadership

The Superintendent or designee(s) will convene the DWC and facilitate development of and updates to the wellness policy, and will ensure each school’s compliance with the policy.

Each school will designate a school wellness policy coordinator, who will ensure compliance with the policy.

2. Wellness Policy Implementation, Monitoring, Accountability and Community Engagement***Implementation Plan***

The District will develop and maintain a plan for implementation to manage and coordinate the execution of this wellness policy. The plan delineates roles, responsibilities, actions and timelines specific to each school; and includes information about who will be responsible to make what change, by how much, where and when; as well as specific goals and objectives for nutrition standards for all foods and beverages available on the school campus, food and beverage marketing, nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness. It is recommended that the school use the Healthy Schools Program online tools to complete a school-level assessment based on the Centers for Disease Control and Prevention’s School Health Index, create an action plan that fosters implementation and generate an annual progress report.

This wellness policy and the progress reports can be found at the District’s website.

Recordkeeping

The District will retain records to document compliance with the requirements of the wellness policy at the Superintendent's office and/or on the District's computer network. Documentation maintained in this location will include but will not be limited to:

- The written wellness policy;
- Documentation demonstrating that the policy has been made available to the public;
- Documentation of efforts to review and update the Local Schools Wellness Policy; including an indication of who is involved in the update and methods the district uses to make stakeholders aware of their ability to participate on the DWC;
- Documentation to demonstrate compliance with the annual public notification requirements;
- The most recent assessment on the implementation of the local school wellness policy;
- Documentation demonstrating the most recent assessment on the implementation of the Local School Wellness Policy has been made available to the public.

Annual Notification of Policy

The District will actively inform families and the public each year of basic information about this policy, including its content, any updates to the policy and implementation status. The District will make this information available via the District website and/or district-wide communications. The District will provide as much information as possible about the school nutrition environment. This will include a summary of the District's events or activities related to wellness policy implementation. Annually, the District will also publicize the name and contact information of the District officials leading and coordinating the committee, as well as information on how the public can get involved with the school wellness committee.

Triennial Progress Assessments

At least once every three years, the District will evaluate compliance with the wellness policy to assess the implementation of the policy and include:

- The extent to which the District's schools are in compliance with the wellness policy;
- The extent to which the District's wellness policy compares to the Alliance for a Healthier Generation's model wellness policy; and
- A description of the progress made in attaining the goals of the District's wellness policy.

The position/person responsible for managing the triennial assessment and contact information is the Superintendent or the Superintendent's designee.

The DWC, in collaboration with individual schools, will monitor schools' compliance with this wellness policy.

The District will actively notify households/families of the availability of the triennial progress report.

Revisions and Updating the Policy

The DWC will update or modify the wellness policy based on the results of the annual School Health Index and triennial assessments and/or as District priorities change; community needs

change; wellness goals are met; new health science, information, and technology emerges; and new Federal or state guidance or standards are issued. The wellness policy will be assessed and updated as indicated at least every three years, following the triennial assessment.

Community Involvement, Outreach and Communications

The District is committed to being responsive to community input, which begins with awareness of the wellness policy. The District will actively communicate ways in which representatives of DWC and others can participate in the development, implementation and periodic review and update of the wellness policy through a variety of means appropriate for that district. The District will also inform parents of the improvements that have been made to school meals and compliance with school meal standards, availability of child nutrition programs and how to apply, and a description of and compliance with Smart Snacks in School nutrition standards. The District will use electronic mechanisms, such as email or displaying notices on the District's website, as well as non-electronic mechanisms, such as newsletters, presentations to parents, or sending information home to parents, to ensure that all families are actively notified of the content of, implementation of, and updates to the wellness policy, as well as how to get involved and support the policy. The District will ensure that communications are culturally and linguistically appropriate to the community, and accomplished through means similar to other ways that the District and individual schools are communicating important school information with parents.

The District will actively notify the public about the content of or any updates to the wellness policy annually, at a minimum. The District will also use these mechanisms to inform the community about the availability of the annual and triennial reports.

3. Nutrition

School Meals

The District is committed to serving healthy meals to children, with plenty of fruits, vegetables, whole grains, and fat-free and low-fat milk; that are moderate in sodium, low in saturated fat, and have zero grams *trans* fat per serving (nutrition label or manufacturer's specification); and to meeting the nutrition needs of school children within their calorie requirements. The school meal programs aim to improve the diet and health of school children, help mitigate childhood obesity, model healthy eating to support the development of lifelong healthy eating patterns and support healthy choices while accommodating cultural food preferences and special dietary needs.

All schools within the District that participate in USDA child nutrition programs, including the National School Lunch Program (NSLP), the School Breakfast Program (SBP), and any additional Federal child nutrition programs will meet the nutrition requirements of such programs. The District may also operate additional nutrition-related programs and activities. All schools within the District are committed to offering school meals through the NSLP and SBP programs, and other applicable Federal child nutrition programs, that:

- Are accessible to all students;
- Are appealing and attractive to children;
- Are served in clean and pleasant settings;

- Meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations. (The District offers reimbursable school meals that meet USDA nutrition standards.)
- Promote healthy food and beverage choices using at least ten of the following Smarter Lunchroom techniques:
 - Whole fruit options are displayed in attractive bowls or baskets (instead of chaffing dishes or hotel pans).
 - Sliced or cut fruit is available daily.
 - Daily fruit options are displayed in a location in the line of sight and reach of students.
 - All available vegetable options have been given creative or descriptive names.
 - Daily vegetable options are bundled into all grab-and-go meals available to students.
 - All staff members, especially those serving, have been trained to politely prompt students to select and consume the daily vegetable options with their meal.
 - White milk is placed in front of other beverages in all coolers.
 - Alternative entrée options (e.g., salad bar, yogurt parfaits, etc.) are highlighted on posters or signs within all service and dining areas.
 - A reimbursable meal can be created in any service area available to students (e.g., salad bars, snack rooms, etc.).
 - Student surveys and taste testing opportunities are used to inform menu development, dining space decor and promotional ideas.
 - Student artwork is displayed in the service and/or dining areas.
 - Daily announcements are used to promote and market menu options.

Staff Qualifications and Professional Development

All school nutrition program directors, managers and staff will meet or exceed hiring and annual continuing education/training requirements in the USDA professional standards for child nutrition professionals. These school nutrition personnel will refer to USDA's Professional Standards for School Nutrition Standards website to search for training that meets their learning needs.

Water

To promote hydration, free, safe, unflavored drinking water will be available to all students throughout the school day and throughout every school campus ("school campus" and "school day" are defined in the glossary). The District will make drinking water available where school meals are served during mealtimes.

Competitive Foods and Beverages

The District is committed to ensuring that all foods and beverages available to students on the school campus during the school day support healthy eating. The foods and beverages sold and served outside of the school meal programs (e.g., "competitive" foods and beverages) will meet the USDA Smart Snacks in School nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day and create an environment that reinforces the development of healthy eating habits. A summary of the standards and information, as well as a Guide to Smart Snacks in Schools are available at: <http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>. The

Alliance for a Healthier Generation provides a set of tools to assist with implementation of Smart Snacks available at www.foodplanner.healthiergeneration.org.

To support healthy food choices and improve student health and well-being, all foods and beverages outside the reimbursable school meal programs that are sold to students on the school campus during the school day will meet or exceed the USDA Smart Snacks nutrition standards or, if the state policy is stronger, will meet or exceed state nutrition standards. These standards will apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, school stores and snack or food carts.

Celebrations and Rewards

All foods offered on the school campus will meet or exceed the USDA Smart Snacks in School nutrition standards or, if the state policy is stronger, will meet or exceed state nutrition standards, including through:

1. Celebrations and parties. The District will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
2. Classroom snacks brought by parents. The District will provide or make available to parents a list of foods and beverages that meet Smart Snacks nutrition standards.
3. Rewards and incentives. The District will provide teachers and other relevant school staff a list of alternative ways to reward children or other comparable resources. Foods and beverages will not be used as a reward, or withheld as punishment for any reason, such as for performance or behavior.

Fundraising

Foods and beverages that meet or exceed the USDA Smart Snacks in Schools nutrition standards may be sold through fundraisers on the school campus during the school day. The District will make available to parents and teachers a list of healthy fundraising ideas or comparable resources.

Nutrition Promotion

Nutrition promotion and education positively influence lifelong eating behaviors by using evidence-based techniques and nutrition messages, and by creating food environments that encourage healthy nutrition choices and encourage participation in school meal programs. Students and staff will receive consistent nutrition messages throughout schools, classrooms, gymnasiums, and cafeterias. Nutrition promotion also includes marketing and advertising nutritious foods and beverages to students and is most effective when implemented consistently through a comprehensive and multi-channel approach by school staff, teachers, parents, students and the community.

The District will promote healthy food and beverage choices for all students throughout the school campus, as well as encourage participation in school meal programs. This promotion will occur through:

- Implementing at least ten or more evidence-based healthy food promotion techniques through the school meal programs using Smarter Lunchroom techniques; and
- Ensuring 100% of foods and beverages promoted to students meet the USDA Smart Snacks in School nutrition standards.

Nutrition Education

The District will teach, model, encourage and support healthy eating by all students. Schools will provide nutrition education and engage in nutrition promotion that:

- Is designed to provide students with the knowledge and skills necessary to promote and protect their health;
- Is part of not only health education classes, but also integrated into other classroom instruction through subjects such as math, science, language arts, social sciences and elective subjects;
- Includes enjoyable, developmentally-appropriate, culturally-relevant and participatory activities, such as cooking demonstrations or lessons, promotions, taste-testing, farm visits and school gardens;
- Promotes fruits, vegetables, whole-grain products, low-fat and fat-free dairy products and healthy food preparation methods;
- Emphasizes caloric balance between food intake and energy expenditure (promotes physical activity/exercise);
- Links with school meal programs, cafeteria nutrition promotion activities, school gardens, Farm to School programs, other school foods and nutrition-related community services;
- Teaches media literacy with an emphasis on food and beverage marketing; and
- Includes nutrition education training for teachers and other staff.

Essential Healthy Eating Topics in Health Education

The District will include in the health education curriculum a minimum of 12 of the following essential topics on healthy eating:

- Relationship between healthy eating and personal health and disease prevention
- Food guidance from MyPlate
- Reading and using FDA's nutrition fact labels
- Eating a variety of foods every day
- Balancing food intake and physical activity
- Eating more fruits, vegetables and whole grain products
- Choosing foods that are low in fat, saturated fat, and cholesterol and do not contain *trans* fat
- Choosing foods and beverages with little added sugars
- Eating more calcium-rich foods
- Preparing healthy meals and snacks
- Risks of unhealthy weight control practices
- Accepting body size differences
- Food safety
- Importance of water consumption
- Importance of eating breakfast
- Making healthy choices when eating at restaurants

- Eating disorders
- The Dietary Guidelines for Americans
- Reducing sodium intake
- Social influences on healthy eating, including media, family, peers and culture
- How to find valid information or services related to nutrition and dietary behavior
- How to develop a plan and track progress toward achieving a personal goal to eat healthfully
- Resisting peer pressure related to unhealthy dietary behavior
- Influencing, supporting, or advocating for others' healthy dietary behavior

Food and Beverage Marketing in Schools

The District is committed to providing a school environment that ensures opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. The District strives to teach students how to make informed choices about nutrition, health and physical activity. These efforts will be weakened if students are subjected to advertising on District property that contains messages inconsistent with the health information the District is imparting through nutrition education and health promotion efforts. It is the intent of the District to protect and promote student's health by permitting advertising and marketing for only those foods and beverages that are permitted to be sold on the school campus, consistent with the District's wellness policy.

Any foods and beverages marketed or promoted to students on the school campus during the school day will meet or exceed the USDA Smart Snacks in School nutrition standards or, if stronger, state nutrition standards, such that only those foods that comply with or exceed those nutrition standards are permitted to be marketed or promoted to students.

Food and beverage marketing is defined as advertising and other promotions in schools. Food and beverage marketing often includes oral, written, or graphic statements made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product. This term includes, but is not limited to the following:

- Brand names, trademarks, logos or tags, except when placed on a physically present food or beverage product or its container.
- Displays, such as on vending machine exteriors
- Corporate brand, logo, name or trademark on school equipment, such as marquees, message boards, scoreboards or backboards (Note: immediate replacement of these items are not required; however, districts will replace or update scoreboards or other durable equipment when existing contracts are up for renewal or to the extent that it is financially possible over time so that items are in compliance with the marketing policy.)
- Corporate brand, logo, name or trademark on cups used for beverage dispensing, menu boards, coolers, trash cans and other food service equipment; as well as on posters, book covers, pupil assignment books or school supplies displayed, distributed, offered or sold by the District.
- Advertisements in school publications or school mailings.
- Free product samples, taste tests or coupons of a product, or free samples displaying advertising of a product.

As the District/school nutrition services/Athletics Department/PTA/PTO reviews existing contracts and considers new contracts, equipment and product purchasing (and replacement) decisions should reflect the applicable marketing guidelines established by the District wellness policy.

4. Physical Activity

Children and adolescents should participate in at least 60 minutes of physical activity every day. A substantial percentage of students' physical activity can be provided through a comprehensive school physical activity program (CSPAP). A CSPAP reflects strong coordination and synergy across all of the components: quality physical education as the foundation; physical activity before, during and after school; staff involvement and family and community engagement and the District is committed to providing these opportunities. Schools will ensure that these varied physical activity opportunities are in addition to, and not as a substitute for, physical education (addressed in "Physical Education" subsection). All schools in the District will be encouraged to participate in *Let's Move! Active Schools* (www.letsmoveschools.org), or comparable program, in order to successfully address all CSPAP areas.

Physical activity during the school day (including but not limited to recess, classroom physical activity breaks or physical education) will not be withheld as punishment. The District will provide teachers and other school staff with a list of ideas or resources for alternative ways to discipline students.

To the extent practicable, the District will ensure that its grounds and facilities are safe and that equipment is available to students to be active. The District will conduct necessary inspections and repairs.

Physical Education

The District will provide students with physical education, using an age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education. The physical education curriculum will promote the benefits of a physically active lifestyle and will help students develop skills to engage in lifelong healthy habits, as well as incorporate essential health education concepts (discussed in the "*Essential Physical Activity Topics in Health Education*" subsection). The curriculum will support the essential components of physical education.

All students will be provided equal opportunity to participate in physical education classes. The District will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

All elementary students in each grade will receive physical education for at least 60-89 minutes per week throughout the school year.

All secondary students (middle and high school) are required to take the equivalent of one academic year of physical education.

The District's physical education program will promote student physical fitness through individualized fitness and activity assessments (via the Presidential Youth Fitness Program or other appropriate assessment tool) and will use criterion-based reporting for each student.

Essential Physical Activity Topics in Health Education

Health education will be required in all elementary grades and the District will require middle and high school students to take and pass at least one health education course. The District will include in the health education curriculum a minimum of 12 of the following essential topics on physical activity:

- The physical, psychological, or social benefits of physical activity
- How physical activity can contribute to a healthy weight
- How physical activity can contribute to the academic learning process
- How an inactive lifestyle contributes to chronic disease
- Health-related fitness, that is, cardiovascular endurance, muscular endurance, muscular strength, flexibility, and body composition
- Differences between physical activity, exercise and fitness
- Phases of an exercise session, that is, warm up, workout and cool down
- Overcoming barriers to physical activity
- Decreasing sedentary activities, such as TV watching
- Opportunities for physical activity in the community
- Preventing injury during physical activity
- Weather-related safety, for example, avoiding heat stroke, hypothermia and sunburn while being physically active
- How much physical activity is enough, that is, determining frequency, intensity, time and type of physical activity
- Developing an individualized physical activity and fitness plan
- Monitoring progress toward reaching goals in an individualized physical activity plan
- Dangers of using performance-enhancing drugs, such as steroids
- Social influences on physical activity, including media, family, peers and culture
- How to find valid information or services related to physical activity and fitness
- How to influence, support, or advocate for others to engage in physical activity
- How to resist peer pressure that discourages physical activity.

Recess (Elementary)

All elementary schools will offer at least 20 minutes of recess on all days during the school year. Exceptions may be made as appropriate, such as on early dismissal or late arrival days. If recess is offered before lunch, schools will have appropriate hand-washing facilities and/or hand-sanitizing mechanisms located just inside/outside the cafeteria to ensure proper hygiene prior to eating and students are required to use these mechanisms before eating. Hand-washing time, as well as time to put away coats/hats/gloves, will be built in to the recess transition period/timeframe before students enter the cafeteria.

Outdoor recess will be offered when weather and other conditions make it feasible for outdoor play.

In the event that recess must be held indoors, teachers and staff will follow the indoor recess guidelines that promote physical activity for students, to the extent practicable.

Recess will complement, not substitute, physical education class. Recess monitors or teachers will encourage students to be active, and will serve as role models by being physically active alongside the students whenever feasible.

Classroom Physical Activity Breaks (Elementary and Secondary)

Students will be offered periodic opportunities to be active or to stretch throughout the day on all or most days during a typical school week. The District recommends teachers provide short (3-5-minute) physical activity breaks to students during and between classroom time at least three days per week. These physical activity breaks will complement, not substitute, for physical education class, recess, and class transition periods.

The District will provide resources and links to resources, tools, and technology with ideas for classroom physical activity breaks. Resources and ideas are available through the USDA and the Alliance for a Healthier Generation.

Active Academics

Teachers will incorporate movement and kinesthetic learning approaches into “core” subject instruction when possible (e.g., science, math, language arts, social studies and others) and do their part to limit sedentary behavior during the school day.

The District will support classroom teachers incorporating physical activity and employing kinesthetic learning approaches into core subjects by providing annual professional development opportunities and resources, including information on leading activities, activity options, as well as making available background material on the connections between learning and movement.

Teachers will serve as role models by being physically active alongside the students whenever feasible.

Before and After School Activities

The District offers opportunities for students to participate in physical activity either before and/or after the school day through a variety of methods. The District will encourage students to be physically active before and after school by sponsoring or permitting: physical activity clubs and physical activity in aftercare, intramurals or interscholastic sports.

Active Transport

The District will support active transport to and from school, such as walking or biking. The District will encourage this behavior by requiring that its schools engage in six or more of the activities below, to be selected by each school administration; including but not limited to:

- Designate safe or preferred routes to school
- Promote activities such as participation in International Walk to School Week and National Walk and Bike to School Week
- Secure storage facilities for bicycles and helmets (e.g., shed, cage, fenced area)

- Instruction on walking/bicycling safety provided to students
- Promote safe routes program to students, staff, and parents via newsletters, websites, local newspaper
- Use crossing guards
- Use crosswalks on streets leading to schools
- Use walking school buses
- Document the number of children walking and or biking to and from school
- Create and distribute maps of school environment (e.g., sidewalks, crosswalks, roads, pathways, bike racks, etc.)

5. Other Activities that Promote Student Wellness

The District will integrate wellness activities across the entire school setting, not just in the cafeteria, other food and beverage venues and physical activity facilities. The District will coordinate and integrate other initiatives related to physical activity, physical education, nutrition and other wellness components so all efforts are complementary, not duplicative, and work towards the same set of goals and objectives promoting student well-being, optimal development and strong educational outcomes.

Schools in the District are encouraged to coordinate content across curricular areas that promote student health, such as teaching nutrition concepts in mathematics, with consultation provided by either the school or the District's curriculum experts.

All efforts related to obtaining federal, state or association recognition for efforts, or grants/funding opportunities for healthy school environments will be coordinated with and complementary of the wellness policy, including but not limited to ensuring the involvement of the DWC.

All school-sponsored events will adhere to the wellness policy guidelines. All school-sponsored wellness events will include physical activity and healthy eating opportunities when appropriate.

Community Partnerships

The District will develop, enhance, or continue relationships with community partners (e.g., hospitals, universities/colleges, local businesses, SNAP-Ed providers and coordinators, etc.) in support of this wellness policy's implementation. Existing and new community partnerships and sponsorships will be evaluated to ensure that they are consistent with the wellness policy and its goals.

Community Health Promotion and Family Engagement

The District will promote to parents/caregivers, families, and the general community the benefits of and approaches for healthy eating and physical activity throughout the school year. Families will be informed and invited to participate in school-sponsored activities and will receive information about health promotion efforts.

As described in the "Community Involvement, Outreach, and Communications" subsection, the District will use electronic mechanisms (e.g., email or displaying notices on the District's website), as well as non-electronic mechanisms, (e.g., newsletters, presentations to parents or

sending information home to parents), to ensure that all families are actively notified of opportunities to participate in school-sponsored activities and receive information about health promotion efforts.

Staff Wellness and Health Promotion

The DWC will have a staff wellness subcommittee that focuses on staff wellness issues, identifies and disseminates wellness resources and performs other functions that support staff wellness in coordination with human resources staff.

Schools in the District will implement strategies to support staff in actively promoting and modeling healthy eating and physical activity behaviors. The District promotes staff member participation in health promotion programs and will support programs for staff members on healthy eating/weight management that are accessible and free or low-cost.

Professional Learning

When feasible, the District will offer annual professional learning opportunities and resources for staff to increase knowledge and skills about promoting healthy behaviors in the classroom and school (e.g., increasing the use of kinesthetic teaching approaches or incorporating nutrition lessons into math class). Professional learning will help District staff understand the connections between academics and health and the ways in which health and wellness are integrated into ongoing district reform or academic improvement plans/efforts.

Glossary

School Campus: areas that are owned or leased by the school and used at any time for school-related activities, including on the outside of the school building, school buses or other vehicles used to transport students, athletic fields and stadiums (e.g., on scoreboards, coolers, cups, and water bottles), or parking lots.

School Day: the time between midnight the night before to 30 minutes after the end of the instructional day.

Triennial – recurring every three years.

Legal Reference: Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. Section 1758b; 7 CFR Sections 210.11 and 210.30; National School Lunch Program, 42 U.S.C Sections 1751-1760, 1770; Regulations and Procedures for Accreditation of Schools, NDE Rule 10

Date of Adoption: [Insert Date]

Administrative Regulation for School Wellness Policy

Additional Wellness Goals, Nutrition Guidelines and Implementation Plan

The School Wellness Policy establishes a mission of providing a curriculum, instruction, and experiences in the environment of a health-promoting school community, to instill habits of lifelong learning and health. The School Wellness Policy authorizes the Superintendent to establish such further goals and nutrition guidelines as are determined appropriate to meet the stated mission. This regulation sets forth additional goals and nutrition guidelines as appropriate to meet the District's school wellness mission and implement the School Wellness Policy.

Nutrition Education Activities to Promote Student Wellness

The base goal is to implement a curriculum that meets or exceeds the health and nutrition education objectives established by the Nebraska Department of Education. The administration establishes the following additional goals and actions to achieve such goals:

1. Curriculum: Nutrition education will be integrated into other subjects to complement, but not replace, the health and nutrition education curriculum that is provided in accordance with NDE Rule 10. Educators are to incorporate the promotion of healthy eating nutrition lifestyles in all subject areas as appropriate.
2. Display Nutrition Education Materials: The cafeteria shall display posters or other communications suitable to the ages of students served that promote healthy nutrition choices (e.g., display food pyramid). Educators are encouraged to incorporate such communications in their classrooms as well.
3. Nutrition Health Events: Educators are encouraged to search for and take advantage of events that promote nutrition education. Activities may include:
 - a. health fairs
 - b. traveling health exhibits
 - c. field trips to farm or food production facilities
 - d. school gardens
 - e. health speakers (school assemblies or class speakers on nutrition)
4. Family:
 - a. Parents are to be welcomed to join their children at school lunch as appropriate.
 - b. School communications to parents will include information about healthy nutrition; such as by including information about healthy snacks for children.
5. Staff: Our employees are encouraged to be healthy role models for students. It is important for students to receive consistent messages. Staff is discouraged from eating foods or drinking beverages of minimal nutritional value during the school day in the presence of students.

Physical Activities to Promote Student Wellness

The established goal is to implement a curriculum that meets or exceeds the health and physical education objectives established by the Nebraska Department of Education. The administration establishes the following additional goals and actions to achieve such goals:

1. Curriculum: Health and physical education will be integrated into other subjects to complement, but not replace, the health and physical education curriculum provided in accordance with NDE Rule 10. Educators are to incorporate physical activity promotion and non-sedentary lifestyles in all subject areas as appropriate.
2. Physical Activity During the School Day:
 - a. Recess:
 - i. Elementary students will have the opportunity for daily recess. Weather and other conditions permitting, recess will be outdoors. Students who are idle during recess are to be encouraged by supervising staff to engage in physical activity. Daily minimums are as follows: Pre-school: 30 minutes; Grades K-3: 50 minutes (15 for ½ day Kindergarten); Grades 4-6: 35 minutes. Minimums include lunch recess. Minimums are set for “ordinary” days and are subject to modification in the judgment of the educator when events such as field trips, testing, etc. occur during the day.
 - ii. Middle School and High School students will have the opportunity for physical activity during their lunch period. The gym or outside facilities will be open to use during lunch when possible.
 - b. Class Time: Physical activity within class periods (e.g. stretching breaks when students are at task for more than 50 minutes) will be encouraged.
3. Physical Activity To/From School:
 - a. To encourage biking or walking to school, the administration will work with law enforcement and as appropriate volunteer parent safety monitors to provide safe routes to school. Bike racks will be established commensurate with need.
 - b. In establishing bus pick up/drop off sites, the fact that students will have to walk farther from a particular site will not necessarily be considered as a negative factor.
4. As Punishment: Physical activity will not be used as punishment and will not be withheld as punishment. This guideline shall not apply to extra-curricular activities. Educators may use appropriate professional discretion to make exceptions to this guideline. In no event, however, will physical activity be used as a form of corporal punishment.
5. Display Physical Activity Educational Materials: The cafeteria, gym and health classrooms shall display posters or other communications suitable to the ages of students served that promote physical activity and non-sedentary lifestyles (e.g., display sports posters, walking fitness posters). Educators are encouraged to incorporate such communications in their classrooms as well.

6. Physical Activity Health Events: Educators are encouraged to search for and take advantage of events that promote physical activity education. Activities may include:
 - a. health fairs
 - b. traveling health exhibits
 - c. field trips to physical activity centers
 - d. physical activity speakers (school assemblies or class speakers representing sports figures, medical people)
7. Family:
 - a. The school's physical activity facilities (playground, gym) will be made available to use by parents with their children outside the normal school day, subject to priority use being for children and subject to other competing uses and safety and risk management considerations.
 - b. School communications to parents will include information that promotes physical activity. Such communications may include information about the benefits of physical activity to children and the distribution of information about youth sports programs.
8. Staff: Our employees are encouraged to be healthy role models for students. It is important for students to receive consistent messages. Staff is encouraged to be seen engaging in non-sedentary lifestyles. For example, staff is encouraged to walk or bike to work; use stairs even if an elevator is available; and share as appropriate personal information about physical activities they engage in to remain fit.

Other School Activities to Promote Student Wellness

The established goal is to offer other suitable opportunities to students to engage in health-promoting activities. The administration establishes the following additional goals and actions to achieve such goals:

1. Extracurricular Programs: The District will offer athletic and other activity programs subject to and in compliance with the bylaws of the Nebraska School Activities Association. Secondary school students will be offered the opportunity to participate in intramural sports activities commensurate with their interests and school resources.
2. After-School Facility Uses: The school's physical activity facilities (playground, gym) will be made available to use by students outside the normal school day, subject to other competing uses and safety and risk management considerations.
3. Advertising: The administration will monitor advertising that occurs in the school and endeavor to limit messages that promote foods of minimal nutritional value.
4. Staff Development:
 - a. Professional staff members will be provided with professional development and guidance on appropriate practices and procedures to

implement the school wellness goals and recommendations. Professional development activities will include activities each year related to the integration of physical activities and nutrition education into the academic curriculum, use of food as rewards and denial of physical activities as a disciplinary consequence, and other wellness goals and activities.

- b. The District will provide ongoing training and development for food service staff related to nutrition and wellness goals and activities.

5. Community Resources: The administration will coordinate the school wellness program efforts with those available from medical and other community organizations.

Nutrition Guidelines

The established nutrition guidelines for foods available in each school building during the school day are as follows: (1) school breakfast and lunch programs will be offered which meet or exceed the requirements of federal and state law and regulatory authorities and (2) no foods in competition with the school lunch or breakfast program shall be sold or otherwise made available to students anywhere on school premises during the period of one-half hour prior to the serving period for breakfast and lunch and lasting until one-half hour after the serving of breakfast and lunch.

The administration establishes the following additional nutrition guidelines and actions to meet the guidelines:

1. Conditions for School Meals:
 - a. Scheduling meals. Lunch periods will be scheduled at times when students are in need of nutrition (e.g., in the middle of their school day). Students will be provided adequate time to eat. In general students will, upon arrival in the cafeteria, have at least 10 minutes to eat breakfast and 15 minutes to eat lunch.
 - b. Conditions for meals. Efforts shall be made to establish comfortable and relaxed eating conditions. The factors to promote these conditions will be a clean, orderly environment, pleasant food services staff, adequate seating, enforcement of student conduct rules and adequate supervision.
2. Selection of School Meals:
 - a. School Meals: School meals shall at a minimum meet nutrition requirements established by state and federal law. The school food service staff is to offer meals that are of a nutritional value higher than that required. Emphasis is to be on good menu planning principles that offer healthy food choices including lean meats, a variety of fruits and non-fried vegetables daily, whole grains once each week, and low-fat or nonfat milk daily. Locate these choices where they are readily accessible to students. Limit portion sizes of desserts and fried foods.
 - b. Ala carte selections: Elementary students are to be offered balanced meals. Elementary students are not to be sold individual food or beverage selections except for limited portions of low-fat foods, no-fat milk, fruits, and non-fried vegetables. Middle School and High School students may

be sold foods and beverage ala carte provided the ala carte items not include foods of minimal nutritional value and that the offerings include fruits, non-fried vegetables, and healthy beverages (waters and 100% fruit juices).

3. Student's Meals From Home: Students will be discouraged from sharing food and be prohibited from sharing foods brought from home. Parents will be encouraged via health promotional materials to make healthy choices for student lunches.
4. Closed Campus. To encourage students to eat a nutritious lunch, students will not be permitted to leave school during the school day for the purpose of lunch. Exceptions: Students may leave at lunch time if they will be eating lunch at home, with parent permission. Juniors and Seniors may leave campus for lunch, even if they will not be eating lunch at home, with parent permission. Students who leave campus for lunch may not bring any purchased meals or other food back to school. The administration may grant special exceptions to the closed campus rule as needed (e.g., for students with special dietary needs).
5. Vending machines:
 - a. Vending machines will not be available for student use at any school for the period of ½ hour before and ½ hour after breakfast and lunch periods.
 - b. Elementary school students: Vending machines with foods of minimal nutritional value will not be available to use by elementary school students at any time during the school day.
 - c. Middle school students: Vending machines with foods of minimal nutritional value will not be available to use by middle school students for the period of 1 hour before and 1 hour after breakfast and lunch periods.
 - d. High school students: Vending machines with foods of minimal nutritional value will not be available to use by high school students for the period of 1 hour before and 1 hour after breakfast and lunch periods.
 - e. Promotion of Healthy Choices: At least one vending machine in each school building shall include healthy choices (e.g., water, 100% fruit juices, low-fat/non-fat milk, animal crackers, granola bars, whole-grain fruit bars, pretzels, nuts, plain trail mix).
6. Foods available during the school day:
 - a. Water: Students will be allowed access to water during the school day. Water fountains are available. Educators may in their discretion allow students to bring water bottles to classes. Students will not be permitted to bring soda pop or other drinks or food to class.
 - b. Food rewards. Food will not be used as rewards. No foods are to be provided by the school or school staff during instructional time except: healthy foods, foods provided for instructional purposes (e.g., cultural programs, FCS classes, and foods given in accordance with a special education student's IEP).

- c. Classroom Celebrations:
 - i. Staff is not to offer students foods of minimal nutritional value for classroom celebrations.
 - ii. Parents are to be encouraged to bring healthy foods for classroom celebrations.
7. Fund-raising:
 - a. School clubs are not to sell food for the period of ½ hour before and ½ hour after breakfast and lunch periods.
 - b. Student clubs are encouraged to not sell foods of minimal nutritional value as part of fund-raising efforts.
 - c. Each activity sponsor shall report to the Principal the percentage of total fund-raising receipts from sales of foods of minimal nutritional value as of the end of the each school year.
8. School activities/events:
 - a. Athletes: Student athletes serve as role models. Coaches are to encourage healthy eating by student athletes. The coaches' conduct rules may limit consumption of foods of minimal nutritional value by their athletes during their sport season.
 - b. Concessions: Concession stands will include healthy food choices. Efforts will be made to reduce offerings of foods of minimal nutritional value.
9. Definition of Foods of Minimal Nutritional Value: For purposes of this regulation, "foods of minimal nutritional value" has the same meaning as in the federal regulations for the National School Lunch program. Foods of minimal nutritional value are as follows:

Food of minimal nutritional value means: (i) In the case of artificially sweetened foods, a food which provides less than five percent of the Reference Daily Intakes (RDI) for each of eight specified nutrients per serving; and (ii) in the case of all other foods, a food which provides less than five percent of the RDI for each of 8 specified nutrients per 100 calories and less than 5% of the RDI for each of eight specified nutrients per serving. The 8 nutrients to be assessed for this purpose are -- protein, vitamin A, vitamin C, niacin, riboflavin, thiamine, calcium, and iron.

Specific foods of minimal nutritional value are:

- (1) Soda Water.
- (2) Water Ices (except those which contain fruit or fruit juices).
- (3) Chewing Gum.
- (4) Certain Candies -- Processed foods made predominantly from sweeteners or artificial sweeteners with a variety of minor ingredients which characterize the following types:
 - (i) Hard Candy -- A product made predominantly from sugar (sucrose) and corn syrup which may be flavored and colored, is characterized by a hard, brittle texture, and includes such items as

sour balls, fruit balls, candy sticks, lollipops, starlight mints, after dinner mints, sugar wafers, rock candy, cinnamon candies, breath mints, jaw breakers and cough drops.

- (ii) Jellies and Gums -- A mixture of carbohydrates which are combined to form a stable gelatinous system of jelly-like character, and are generally flavored and colored, and include gum drops, jelly beans, jellied and fruit-flavored slices.
 - (iii) Marshmallow Candies -- An aerated confection composed as sugar, corn syrup, invert sugar, 20 percent water and gelatin or egg white to which flavors and colors may be added.
 - (iv) Fondant -- A product consisting of microscopic-sized sugar crystals which are separated by thin film of sugar and/or invert sugar in solution such as candy corn, soft mints.
 - (v) Licorice -- A product made predominantly from sugar and corn syrup which is flavored with an extract made from the licorice root.
 - (vi) Spun Candy -- A product that is made from sugar that has been boiled at high temperature and spun at a high speed in a special machine.
 - (vii) Candy Coated Popcorn. -- Popcorn which is coated with a mixture made predominantly from sugar and corn syrup.
10. Definition of Healthy Foods: For purposes of this regulation, “healthy foods” means foods that are not foods of minimal nutritional value, and that are low in fats, sodium and sugars, and high per serving in the nutrients which are needed to meet Reference Daily Intakes.

StudentsHomeless StudentsA. General Policy Statement

The District shall ensure that homeless children and youths shall have equal access to the same free, appropriate public education, including public preschool education, as provided to other children and youths.

B. Definitions

“School of Origin” shall mean the school that a child or youth attended when permanently housed or the school in which the child or youth was last enrolled, including preschool. School of origin shall also include any designated receiving school for the next grade level for all feeder schools when a student completes the final grade level served by the school of origin.

“Homeless children and youths” shall mean any individuals who lack a fixed, regular, and adequate nighttime residence; and includes:

1. Children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
2. Children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings;
3. Children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
4. Migratory children who qualify as homeless because they are living in circumstances described in (1-3).

“Unaccompanied youth” shall mean a homeless child or youth not in the physical custody of a parent or guardian.

C. School Stability

1. School Selection: Each school shall presume that keeping a homeless child or youth enrolled in the child’s or youth’s school of origin is in the child’s or youth’s best interest, except when doing so is contrary to the request of the child’s or youth’s parent or guardian or, in the case of an unaccompanied youth, the youth.

To overcome the presumption that a child or youth should remain in his/her school of origin, the school shall consider student-centered factors including: the impact of mobility on achievement, education, health, and safety of homeless children and youth, giving priority to the request of the child's or youth's parent or guardian or, in the case of an unaccompanied youth, the youth.

2. Enrollment: Once the school is selected in accordance with the child's or youth's best interest, that child or youth shall be immediately enrolled even if the child or youth is unable to produce records normally required for enrollment including, but not limited to, previous academic records, immunization or other health records, proof of residency or has missed any application or enrollment deadlines during any period of homelessness.
3. Transportation: If the child or youth continues to attend his or her school of origin, transportation shall be provided promptly even if there is a dispute pending regarding which school is in the child's or youth's best interest to attend. Transportation will continue to be provided to and from the school of origin for the remainder of any academic year during which the child or youth becomes permanently housed.

D. Records

Any record ordinarily kept by the school, including immunization or medical records, academic records, birth certificates, guardianship records, and evaluations for special services or programs, regarding each homeless child or youth shall be maintained:

1. Such that all records are available, in a timely fashion, when a child or youth enrolls in a new school or school district;
2. Any information about a homeless child's or youth's living situation shall be treated as a confidential student education record, and shall not be deemed to be directory information; and
3. In a manner consistent with the Federal Education Rights and Privacy Act.

E. Services

The Local Education Agency Liaison shall identify an appropriate staff person to be the Local Educational Liaison (LEL) for all homeless children and youth attending school in the District. The LEL responsibilities shall include, but are not limited to:

1. Ensure homeless children and youth are identified through outreach and coordination activities including coordination with the Nebraska Department of Education Homeless Education Liaison, community, and school personnel responsible for education and related services to homeless children and youths;

2. Receive appropriate time and training in order to carry out the duties required by law and this policy;
3. Ensure homeless families and homeless children and youths are referred to health care, dental, mental health, substance abuse, housing and any other appropriate services;
4. Ensure that homeless children and youths:
 - a. Are enrolled in school which includes attending classes and participating fully in school activities;
 - b. Have a full and equal opportunity to meet the same challenging State academic standards as other children and youths;
 - c. Receive individualized counseling from counselors to prepare and improve their readiness for college, including college selection, application, financial aid, and on-campus supports.
 - d. Unaccompanied youths are informed of their status as independent students under the Higher Education Act of 1965 and may obtain assistance from the LEL to receive verification of such status for purposes of the Free Application for Federal Student Aid.
5. Ensure that public notice of the educational rights and available transportation services of the homeless children and youths is disseminated in locations frequented by parents or guardians of such youths and unaccompanied homeless youths, including schools, shelters, public libraries, and soup kitchens, in a manner and form that is easily understandable.
6. Ensure the dispute resolution process identified below is carried out in accordance with the law and district policy.

F. Dispute Resolution

1. The dispute procedure must be available for disputes over eligibility, as well as school selection or enrollment.
2. In the event of a dispute regarding where a child or youth should enroll, the child or youth shall be immediately enrolled in the school in which enrollment is sought pending final resolution of the dispute, including all available appeals. The district shall immediately provide the child's parent or guardian or, in the case of an unaccompanied youth, the youth a written explanation of the decision made regarding the school selection including the right to appeal such decision. Said writing shall be provided in a manner and form understandable to such parent, guardian, or unaccompanied youth and also include the LEL contact information.

The LEL shall carry out the dispute resolution process within 30 calendar days from the date of said writing pursuant to 92 Nebraska Administrative Code 19-005.02.

3. Appeals: Any parent, guardian or other person having legal or actual charge of a homeless child or youth that is dissatisfied with the decision of a school district after the dispute resolution process may file an appeal with the Commissioner within thirty calendar days of receipt of the decision by following the process in 92 Nebraska Administrative Code 19-005.03 and 19-005.03C.

A party may appeal the decision of the Commissioner or designee by filing a Petition with the State Board of Education within thirty (30) calendar days of the receipt of the decision. Refer to NDE, Rule 19, Section 005.03C for further details. https://www.education.ne.gov/legal/webrulespdf/CLEAN19_2016.pdf

Legal Reference: Neb. Rev. Stat. Sec. 79-215
 Nebraska Department of Education Rule 19
 McKinney-Vento Homeless Assistance Act, 42 USC Sections 11431, et
 seq.
 Every Student Succeeds Act

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Apr. 14, 2014, Apr. 13, 2015

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Revised: Feb. 16, 2023 (Policy # changed from 5417 to 5418)

-CONFIDENTIAL-

Homeless Education Program

**HOMELESS STUDENT ENROLLMENT INFORMATION
& PLACEMENT REQUEST**

Child's Name: _____ Birth Date: _____ Grade _____
(Last Name) (First Name) (M.I.)

Parent/Guardian Name _____ Unaccompanied Youth _____
(Last Name) (First Name) (M.I.) ("Yes" or "No")

Current Address _____

Telephone Number: _____
(If phone # not available, phone number of someone who can be contacted and their relationship, if any).

Information provided on this form is confidential.

1. Homeless Status

a. Do you live in any of these following situations?

- _____ sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (example: evicted from home, cannot afford housing, etc.)
- _____ in a motel, hotel, campground or similar setting due to lack of alternative adequate accommodations
- _____ in emergency or transitional shelters such as domestic violence or homeless shelters or transitional housing shelter or agency
- _____ have a primary nighttime residence that is a place not designed for or ordinarily used as a regular sleeping accommodation for humans
- _____ in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
- _____ None of the above.

b. How long do you anticipate living in current location? _____

2. School Most Recently Attended

School: _____
(School Name) (City) (State)

Dates of Attendance: _____ to _____

Grade level when last attended: _____

3. Eligible for any of these educational and school related activities and services?
 Special Education (IDEA) If yes, please identify disability and special education services previously provided : _____

- English Language Learners (ELL) Gifted Vocational Education
 Other _____

4. Possible Barriers to Education

- No Birth Certificate No immunizations or other medical records
 No School Records Transportation School Selection
 Other issues/barriers _____

5. Requested Services and Activities to be Provided by Homeless Student Program

- Obtaining or transferring records necessary for enrollment
 Emergency assistance related to school attendance
 Expedited evaluations
 Transportation Clothing to meet a school requirement School supplies
 Early childhood program Tutoring or other instructional support
 Before/after-school, mentoring, summer programs
 Referrals for medical, dental, or other health services
 Referral to other programs/services
 Assistance with participation in school programs
 Parent education related to rights/resources
 Coordination between schools and agencies
 Counseling Addressing needs related to domestic violence
 Staff professional development/awareness
 Other _____

6. Placement

a. School placement requested by parent/guardian or unaccompanied youth:

b. Reason(s) for Request: _____

c. Name of "School of Origin" _____

(School of Origin means the school that the child attended when permanently housed or the school in which the child was last enrolled).

Enrollment Date _____

Has student been withdrawn? _____

If so, what was the withdraw date? _____

d. Distance from:

i. Residence to the school of origin (miles): _____

ii. Residence to the school requested (if not school of origin): _____

 Parent or Guardian or Unaccompanied Youth's signature

 Date

Children living in homeless situations have certain rights under the McKinney-Vento Homeless Assistance Act. Please contact the Homeless Coordinator with any questions.

WRITTEN NOTIFICATION OF ENROLLMENT/PLACEMENT DECISION FOR HOMELESS STUDENT

Child's Name: _____

In compliance with the McKinney-Vento Homeless Assistance Act, the following written notification is provided to:

Parent/Guardian _____ Unaccompanied Youth _____
(Name) (Name)

After reviewing your request to enroll the child, the determinations are as follows:

Homeless student program eligibility:

_____ Child does not qualify under the homeless student program.
_____ Child qualifies under the homeless student program. This determination was based upon: _____

Placement (if enrolled under the homeless student program) was made based on best interest of the student. The placement will be at: _____
(Name)

Explanation for this determination (if not school of origin or the choice of parent/guardian or unaccompanied youth, give detail): _____

If you are not satisfied with the determinations, you have the right to use the dispute resolution process. Contact the Homeless Coordinator and complete a Dispute Resolution Form.

Notices:

- The student has the right to be immediately admitted in the school in which enrollment is sought pending resolution of the dispute.
- You may contact the Nebraska Commissioner of Education
Nebraska Department of Education
matt.blomstedt@nebraska.gov
Telephone: (402) 471-5020
- You may seek the assistance of advocates or attorneys.

Administrator

Date

Written Notification Form was given to parent/guardian or unaccompanied youth on _____ (Date).

Homeless Education Program

DISPUTE RESOLUTION FORM

This form should be completed when a dispute arises over school enrollment/placement.

Child's Name: _____

Person completing form: _____ (Name) (Relation to Student)

I may be contacted at (address/phone/e-mail): _____

I wish to dispute the following decision: _____

The decision I am disputing was wrong because (give detailed information in support of your position and use an attachment if necessary): _____

Persons who have information to support my position (include contact information): _____

I request that the following action be taken on this dispute: _____

Parent or Guardian or Unaccompanied Youth's signature

Date

-----For School Use-----

Date received by Homeless Coordinator _____

-----Determination of Homeless Coordinator-----

In compliance with the McKinney-Vento Homeless Assistance Act, the following written notification is provided to:

Parent/Guardian _____ Unaccompanied Youth _____ (Name) (Name)

After reviewing the information relevant to your dispute my determination is as follows:

Explanation for this determination: _____

Notice of Right to Appeal: If you are not satisfied with the determination on this dispute, you have the right to appeal as provided for in the Nebraska Department of Education Rule 19. The appeal is to be filed with the Commissioner of Education within 30 calendar days of receipt of this decision. For information about an appeal you may contact:

Nebraska Commissioner of Education
Nebraska Department of Education
matt.blomstedt@nebraska.gov
Telephone: (402) 471-5020

Administrator

Date

The Determination of the Homeless Coordinator on this dispute was given to parent/guardian or unaccompanied youth on _____ (Date).

Cass County Head Start Policy Council By-Laws

ARTICLE 1: Name

The name of this organization is the Cass County Head Start Policy Council, hereafter referred to as Policy Council.

ARTICLE 2: Purpose

The purpose of the Policy Council shall be:

- To establish goals for the Cass County Head Start program
- To establish methods/strategies to meet those goals
- To facilitate communication and interaction between and among parents, community representatives and Cass County Head Start

ARTICLE 3: Responsibilities

The Head Start Program Performance Standards program governance section 1304.50 outlines the role and levels of responsibilities of the Policy Council and clearly defines the council's role regarding operational responsibilities and approval/disapproval functions. This governance will be adhered to at all times. The Policy Council's role in approval/disapproval functions are as follows:

1. To approve the Plattsmouth Community School District Board of Education (PCSD BOE) procedures for Head Start planning in accordance with federal regulations.
2. To approve, in collaboration with the PCSD BOE, the Head Start philosophy for child development programs and the long and short-range objectives.
3. To approve the selection of delegate agencies and their service area.
4. To approve the criteria for defining recruitment, selection and enrollment priorities.
5. To approve, along with the Head Start Director, all the funding applications and amendments to the funding applications prior to the submission of the application
6. To approve the methods for self-assessment of the Head Start Program.
7. To approve the structure of the Head Start program Policy Council.
8. To develop a method for resolving disputes jointly between the CMCA Board of Directors and Policy Council--including impasses.
9. To work with the PCSD BOE, when appropriate, to develop written procedures to describe how the PCSD BOE and the Policy Council will implement shared decision-making.
10. To approve personnel policies.
11. To approve decisions to hire or terminate employees of the Head Start program, first by the Policy Council's executive officers, then ratified by the full Policy Council.
12. Policy Council will work with the PCSD BOE to resolve community complaints about the program.

ARTICLE 4: Policy Council Membership

Section I: Eligibility 45 CFR 1304.50(b)(2)

- a. At least 51% of the Policy Council's members must be parents/guardians of currently enrolled children in the Cass County Head Start program.
- b. Community representation cannot exceed 49% of the membership for the Policy Council.
- c. The PCSD BOE shall appoint at least one representative to the Policy Council.
- d. No employee of Plattsmouth Community School District, grantee of the Cass County Head Start program, or members of their immediate families, may serve on the Policy Council.

Cass County Head Start Policy Council By-Laws

Section 2: Procedures for Election of Members to the Policy Council

- a. Each preschool classroom will have two (2) parents elected to serve on Policy Council. The preschool classrooms at the Plattsmouth Early Childhood Center (PECC) are blended classrooms serving children through a variety of funding sources such as Head Start, Nebraska Department of Education grant funding, and parent paid tuition. All parents will be eligible for election to Policy Council. Parents/guardians of children not enrolled in the Head Start program will be considered community representatives on the Policy Council.
 - Elections will occur after the start of the new school year but before the October Policy Council meeting.
 - All parents/guardians will be invited to submit their name for the Policy Council election ballot.
 - Each classroom will conduct separate elections through secret ballots.
 - A parent/guardian may represent only one (1) classroom on the ballots.
 - Ballots will be given to the Administrative Assistant for tabulation and elected members will receive written confirmation of their membership.
 - In each preschool classroom, the two (2) parents/guardians will the most votes will be Policy Council members unless both of the parents/guardians with the most votes are not parents/guardians of children in the Head Start program. In that case, the parent/guardian of a child in the Head Start program with the most votes will be elected to Policy Council along with the “non-Head Start” parent/guardian that received the most votes. Every classroom must have at least one parent/guardian of a child enrolled in the Head Start program on Policy Council.
 - All elected members will attend an initial training session and sign all necessary documents including the Code of Conduct and Confidentiality Statement.
- b. Up to three (3) community representatives may be approved by the Policy Council, outside of the ones chosen through the classroom voting process. The Policy Council encourages its members and staff to solicit community representatives from such areas as health, human services, education, private industry, legal services, juvenile services, early childhood programs, pharmacy, CPAs, dual language representatives, and local government. Any person that qualifies as a parent in the Head Start program is not eligible to serve as a community representative.
 - Policy Council members are invited to submit the names of people from the community who they think would be interested in serving on the Policy Council as a community representative and the reason the person should be included as a member.
 - Policy Council members will vote for up to three (3) community representatives. The candidates with the most votes will be asked to become a Policy Council member and will attend an initial training session and sign all necessary documents including the Code of Conduct and Confidentiality Statement.

Section 3: Term of Council Membership

Membership shall be limited to one-year terms for a maximum of three (3) years. These three (3) years need not be consecutive. The term of membership for the Policy Council begins in October of each school year and ends in October of the following school year.

Cass County Head Start Policy Council By-Laws

Section 4: Vacancies

Vacancies on the Policy Council are created by the resignation of a member or by three (3) consecutive absences without notification. Vacancies shall be filled by notifying the parent/guardian with the next highest number of votes from the initial classroom voting process.

Section 5: Reimbursement for Expenses Incurred

- a. Policy Council members travelling more than 20 miles round trip from their residence to the site of the Policy Council meeting will be eligible to receive mileage reimbursement which will be paid at the current IRS rate.
- b. Policy Council members will receive reimbursement for child care expenses when attending a Policy Council meeting, a sub-committee meeting, or another meeting to conduct Head Start business when child care is not already provided by the agency.
- c. Policy Council members will be expected to complete the necessary paperwork for reimbursement of expenses in a timely manner (no longer than 5 business days after the meeting date) in order to receive reimbursement. Paperwork is available from agency staff (e.g., Director, Administrative Assistants, Family Support Advocates, etc.).

ARTICLE 5: Policy Council Meetings

Section 1: Meetings

- d. The Policy Council shall meet once a month during the regularly scheduled school term (usually August through May) and on an as-needed basis during the summer.
- e. All regular Policy Council meetings shall be made public to all parents, staff and interested parties during open session. Executive Committee reserves the right to have a special closed Policy Council meeting at any time.
- f. Roberts Rules of Order (Revised) shall govern Policy Council meetings.

Section 2: Special Meetings

Special Policy Council meetings may only be called by the Policy Council Chairperson or Head Start Director.

Section 3: Closed Meetings

Policy Council members are able to convene a closed meeting with a majority vote of members in attendance. Closed meetings are only necessary when dealing with sensitive issues regarding staff and families.

Section 4: Conference Calling

A conference call number will be provided for each regularly scheduled Policy Council meeting. However, Policy Council members are encouraged to attend in person. Members will notify the Administrative Assistant ahead of time when unable to attend a meeting and plan to access the conference call number. At least one executive committee member will need to be physically present at the meeting location in order to run the meeting. If no member indicates the need to use the conference call number prior to the meeting, the line will not be operational for the duration of the meeting.

Section 5: Agenda

The agenda will be sent out approximately one week prior to the regularly scheduled meeting.

Cass County Head Start Policy Council By-Laws

Section 6: Meeting Notices

All Policy Council members will be sent notification of meetings approximately one week prior to the regularly scheduled meeting. The Administrative Assistant will attempt to call all Policy Council members the day of the meeting as a reminder to attend.

Section 7: Quorum

- a. Action by the Policy Council regarding the affairs of the Grantee Agency may be taken only when a quorum is present. Four members will constitute a quorum at a Policy Council meeting.
- b. While Policy Council members are encouraged to attend Policy Council meetings, four members shall constitute a quorum and are sufficient number to transact business of the Head Start Program. The adjournment of a meeting may be executed without a quorum. This quorum may change if the Policy Council determines to have a lower number of elected members.
- c. In the event that a quorum is not present at a regular Policy Council meeting, the program has the option of calling absent members for a vote in order to reach a quorum for the meeting.

Section 8: Voting

- a. Each Policy Council member (parents and community representatives) will have one (1) vote.
- b. The Chairperson has the authority to vote in the event of a tie.
- c. The PCSD BOE representative is a non-voting member of the Policy Council.
- d. In the event that a quorum is not present at a regular Policy Council meeting, the program has the option of calling or e-mailing absent members for a vote and adding those votes to the votes of the present members in order to reach a quorum for the meeting.
- e. A motion passes by a simple majority vote

ARTICLE 6: Policy Council Officers

Section 1: Officer Duties

The officers will be Chairperson, Vice-Chairperson, Secretary, and Treasurer. It is the duty of the officers to attend all Policy Council meetings, attend all Executive Meetings and assigned sub-committee meetings, follow the by-laws, and to be acquainted with Robert's Rules of Order and Parliamentary Procedure.

Chairperson:

- Shall preside at all Policy Council meetings.
- Assists in preparation of an agenda for each meeting with input from the executive committee and the Head Start Director.
- Shall call Special Meetings, when necessary.
- Explains each motion before it is voted upon.
- May vote only to break a tie.
- Shall be available to Policy Council members for questions pertaining to the Head Start program.
- Shall form Ad Hoc Committees as needed and serve as a ex-officio member for each committee.
- Shall be a member of Policy Council at least one (1) year, if possible.
- Serves as a member of the Executive Committee.

Cass County Head Start Policy Council By-Laws

Vice Chairperson:

- Shall perform the duties of the Chairperson in his/her absence or whenever the Chairperson temporarily vacates the chair.
- Shall assume the office of Chairperson should the office become vacant.
- Serves as a member of the Executive Committee.

Secretary:

- Shall keep a record of members' attendance.
- Shall review and present all Policy Council minutes.
- Keeps official Policy Council minutes.
- Serves as a member of the Executive Committee.

Treasurer:

- Reads the monthly accounts as generated by the Grantee's Fiscal Officer. The accounts include the Head Start funds and Nutrition funds (CACFP/USDA).
- Serves as a member of the Executive Committee.

Section 2: Officer Elections/Terms

- a. Officers shall be nominated and elected at the October meeting and shall take office once the previous year's Policy Council has adjourned.
- b. Terms shall be for one year, until the successors take office.

Section 3: Officer Vacancy

- a. If an officer misses three (3) consecutive meetings or resigns, the office shall be declared vacant and a new election will be held to elect a replacement.
- b. If the vacancy is that of the Chairperson, the Vice-Chairperson shall assume the Chairperson's role and the election will be held to fill the Vice-Chairperson's position.

Section 4: Executive Committee

The executive committee consists of the Chairperson, Vice-Chairperson, Secretary, and Treasurer.

ARTICLE 7: Committees

Section 1: Creation of Committees

The Policy Council may establish standing committees (long term) or special committees (short term) that will function on an Ad-Hoc basis. The members of a special committee shall volunteer or be appointed by the Chairperson.

Section 2: Ex-Officio Committee Members

The Head Start Director, or his/her designee, and the Policy Council Chairperson shall serve as ex-officio members of all standing or special committees.

Section 3: Executive Committee

- a. The Policy Council shall have at least one standing committee, the Executive Committee.
- b. The Executive Committee consists of the Chairperson, Vice-Chairperson, Secretary, and Treasurer.

Cass County Head Start Policy Council By-Laws

- c. The Executive Committee may be polled between regularly scheduled meetings through phone calls, texts, or e-mails to approve personnel actions and other time sensitive Policy Council business as needed.
- d. Any business conducted by the Executive Committee between meetings of the full Policy Council shall be ratified by the full Council at the next meeting.

ARTICLE 8: By-Laws and Amendments

- Any changes/amendments to the by-laws must be approved by a majority vote of the Policy Council at any regular meeting.
- The PCSD BOE shall approve the Policy Council's by-laws and all changes/amendments.

ARTICLE 9: Attendance at Conferences and Trainings

Section 1: Eligibility for Attendance

The Policy Council may approve parent/guardians of children enrolled in the Head Start program, Policy Council members, and/or Parent Committee members to attend Head Start trainings, Nebraska Head Start Association meetings, and/or National Head Start Association conferences, as funding allows.

Section 2: Expectations when Representing Head Start at Meetings and/or Conferences

The parent/guardian representative must attend all relevant sessions while at the training or conference (e.g., workshops, general sessions, and business meetings). The parent/ guardian representative must provide an oral report of any sessions attended at the next Policy Council meeting. The report may be submitted in writing if the parent/guardian representative is unable to attend the next meeting.

Section 3: Reimbursement for Expenses

The parent/guardian representative must present all receipts for expenditures and unspent monies to the Head Start Director within five business days after the last day of the meeting/conference/ training. Reimbursement for meals, mileage, and lodging will be consistent with the reimbursement policies of PCSD, the Head Start grantee agency.

ARTICLE 10: Impasse Resolution Process (Policy Council and PCSD BOE)

In accordance with Head Start Program Performance Standards (45 CFR 1304.50 (b)(1)-(7)), the Plattsmouth Community School Board has established a Policy Council, which is composed of Head Start parents and community representatives. The Policy Council is charged with specific functions, as outlined in the performance standards and engages in an integrated consultation and approval process with the PCS School Board to expedite decision-making concerning the Head Start program.

The PCS School Board and the Policy Council has mutually adopted the following procedure, to be implemented in the event of an impasse. An impasse is defined as a dispute relating to the respective governance and management responsibilities of the PCS School Board and the Policy Council under the Head Start program which the PCS School Board and the Policy Council are unable to reach a mutual resolve without use of an impasse resolution procedure.

PROCEDURE: In the event of an impasse, both the PCS School Board and the Policy Council shall develop a statement of the nature of the issue creating the impasse, and a proposed resolution of the impasse. A statement and proposed resolution must be adopted separately by the PCS School Board and the Policy Council.

Cass County Head Start Policy Council By-Laws

Upon adoption of the statement and proposed resolution by each entity, the President of the PCS School Board and the Chairperson of the Policy Council shall meet, exchange statements and proposed resolutions, and make a brief final attempt at resolution. If a resolution is not reached, they shall identify a third person who both agree will make a careful and reasoned decision supporting the best interests of the school district's Head Start program. Upon determining the willingness of the person to act to resolve the impasse, a meeting shall be scheduled between the designated person, and the President of the PCS School Board and the Chairperson of the Policy Council. At the meeting the President and the Chairperson will each present the entity's respective statements of impasse and proposed resolution to the designated person, along with a brief verbal statement in support of each entity's position. The designated person may ask any questions he/she deems are appropriate to aid in the process of resolution. Information must be provided regarding the costs of each proposal and the funding source(s) that will support the proposal.

At the conclusion of the meeting, the designated person will have a period of ten (10) working days to present a written resolution of the impasse. The final resolution need not be strictly in accordance with either proposed resolution. The final resolution shall be implemented as a resolution to the impasse by both the PCS School Board and the Policy Council provided the resolution meets with Head Start Performance Standards and Other Regulations and the resolution does not require either the PCS School Board or the Policy Council to engage in action that would be contrary to any law or regulation, infringe upon either entities management prerogatives, or expend funds beyond that available from Head Start. In the event the resolution proposed by the designated person does not meet those requirements, the resolution shall be returned to the designated person for modification. Upon appropriate modification, the resolution shall be implemented

Policy Council Revision: 10/14/08, 5/20/14

Policy Council Approved: 5/17/11, 5/21/13, 5/20/14

Students**5004 Full-Time and Part-Time Enrollment**

Students must be enrolled in Plattsmouth Community Schools on a full-time basis. Full-time basis is defined as attending classes for the full instructional day within the public school system.

Exceptions are permitted only for:

1. enrolled students attending another state accredited institution such as a vocational-technical school or a college or university for school credit;
2. enrolled students taking the limited number of credits needed to graduate in the school year;
3. enrolled students in need of modified school attendance as an accommodation for a disability or similar unique circumstance;
4. enrolled students receiving special education services where the student's IEP requires a modified schedule, or non-enrolled students receiving special education services or other legally mandated services required to be provided to eligible resident children under state and federal laws and regulations;
5. students from other school districts participating in programs offered by the District pursuant to an interlocal agreement or other arrangement approved by the School Board; and
6. non-public school students in accordance with the policies and procedures set forth in this policy.

Part-Time Enrollment of Non-Public School Students

The School Board shall allow the part-time enrollment of students who are residents of the school district and who are also enrolled in a private, denominational, or parochial school or in a school which elects pursuant to section 79-1601 not to meet accreditation or approval requirements. Such students are referred to herein as "non-public school students."

The School Board establishes the following guiding principles for enrollment of non-public school students:

- (1) The primary school for a non-public school student is the student's private, denominational, parochial or home school.
- (2) Enrollment of a non-public school student in Plattsmouth Community Schools is allowed for the purpose of providing enhanced educational opportunities not otherwise available to the non-public school student. It is not to supplant programming of the student's primary school.
- (3) Non-public school students are not to be given priority over full-time students.
- (4) Non-public school students are to be enrolled only in programs or courses that are educationally appropriate for the student.
- (5) Enrollment of non-public school students is not to negatively affect the educational services to be provided to full-time students.

The School Board establishes the following specific policies and procedures for enrollment of non-public school students. In the event the specific policies and procedures require interpretation or do not fully resolve an issue, the above established guiding principles are to be

considered.

A. Non-Public School Student Enrollment Application Procedures.

1. Application. Parent or guardian must submit an Application of Non-Public School Student for Part-Time Enrollment to the principal of the school the student desires to attend.
2. Deadline for Applications. The application must be received by August 1st preceding the school year the student wishes to enroll.
 - a. Change of Residence Exception: The application deadline for a student who becomes a resident of the District after the school year has commenced is: 20 calendar days after the student becomes a resident of the District. The principal may delay enrollment until the next term starts, or at such other time as determined to be educationally appropriate.
 - b. High School Course Exception: The application deadline for a student who desires to enroll in a second semester high school course is December 1st.
3. Action on Applications. The principal will review the application and will notify the parent of the approval or denial of the application within 2 weeks of receipt of the application or 2 weeks prior to the start of school or 2 weeks prior to the start of the next term, whichever is later.
4. Appeals. The parent or guardian may appeal the principal's action to deny their application. Any such appeal must be submitted to the Superintendent within 14 calendar days from the date of the principal's action. The appeal shall be in writing and shall be decided on the basis of the written submission. The Superintendent may request the parent or guardian to provide further explanation or information and the appeal may be denied in the event the parent or guardian fails to fully respond on a timely basis. The Superintendent shall decide the appeal within 10 calendar days of the submission of the appeal. The Superintendent may make a decision later than the 10 days in the event good reason for delay exists. Good reason includes but is not limited to the Superintendent being unable to gather the information the Superintendent determines necessary to make the decision within the decision period.
5. Annual Applications. Part-time enrollment is determined annually. Application must be made each school year. There will be no guarantee that enrollment will be continued from one year to the next.

B. Non-Public School Student Admission

1. Admission Requirements. Students must meet the normal admission requirements. This include the requirements that the student: be a resident of the District, be of school attendance age and not have graduated or have received a GED.
2. Admission Process. Students must complete the normal enrollment process and forms required by the District and/or the building for enrollment of all children. This includes the requirements relating to: birth certificates, immunizations, physical examinations, and visual evaluations.

C. Non-Public School Student Enrollment Standards

1. Maximum Enrollment. Students may not enroll in more than 2 middle school or high school courses during any one term. Elementary students may not enroll in programming of greater than 90 minutes of instruction each day.
2. Capacity Limits. Enrollment will be subject to capacity limits. Any grade level, program, or course which has been determined to be at capacity for option enrollment purposes shall not be available for non-public school students.
3. Integrated Courses. Students must meet prerequisite requirements to be enrolled in a course by appropriate credits earned through an accredited program. The principal may on a discretionary basis allow prerequisite requirements to be satisfied where the student provides reasonable indications that the academic criteria have been met, such as results from achievement tests or other indications of adequate preparation.
4. Educationally Appropriate Programs and Courses. Students will not be allowed to enroll in programs or courses which the school administration determine to not be educationally appropriate for the student. Determination of whether a program or course is educationally appropriate will be made based on the standards the District uses for making academic placement decisions.
5. Essential versus Non-Essential Courses. Non-public school students are only permitted to enroll in non-essential courses. Non-essential courses are those for which State or District-wide assessments are not required. Non-public school students are not permitted to enroll in essential courses. Essential courses are those for which State or District-wide assessments are required.

D. Non-Public School Student Policies

1. General Standard. Non-public school students who are enrolled part-time are to be subject to the same standards as full-time enrolled students except where appropriate to reflect their part-time status.
2. Building assignment. Students must enroll in the attendance center that

serves the student's residence, provided that the administration reserves the authority to make a different attendance center assignment. A student may request assignment to an attendance center other than that of the student's residence under the intra-district transfer procedures.

3. No Partial Part-Time Enrollment. Students must apply for enrollment and attend the entire school year for which enrollment is made or, for middle and high school courses, for the full length of the course. Once enrolled, part-time students will be required to participate in all activities, programs, and tests related to the program or course for which the student is enrolled, including as applicable State or District-wide assessments, as full-time students.
4. Student Conduct Policies. Students enrolled on a part-time basis shall be required to follow all school policies that apply to other students at any time the part-time student is present on school grounds or at a school-sponsored activity or athletic event. This includes the District's student conduct policies. Students enrolled on a part-time basis shall be subject to discipline, including suspension or expulsion, for violation of student conduct rules.
5. Attendance. Students enrolled on a part-time basis are not exempt from the compulsory attendance laws or from the District's attendance policies. Students who engage in excessive absenteeism as defined in Board policy are to be reported under the truancy laws.
6. Presence on School Grounds. Students enrolled on a part-time basis are to be present on school grounds during the school day only at the times required for their attendance in the program or course in which they are enrolled. Exceptions may be made in the discretion of the principal or the principal's designee. Students must sign in and out of the school by following the building level procedure. Students are responsible for being aware of any changes in the school schedule during inclement weather or for other reasons.
7. Transportation. Students enrolled on a part-time basis are not entitled to transportation or transportation reimbursement. Full-time students will be given first consideration for parking on the high school campus.
8. Academic Honors. Students enrolled on a part-time basis will not be eligible to graduate or receive a diploma from the District or receive academic honors (for example, class rank and honor roll) except to the extent the student meets all requirements of the District's policies for such, including attainment of minimum credits and semesters of attendance.
9. Extracurricular Activities. Students enrolled on a part-time basis may be permitted, in the discretion of the principal and athletic director to participate in extracurricular activities, if they meet the requirements that

are identified in the bylaws of the Nebraska School Activities Association (NSAA). Participation of part-time students in any extracurricular activities, regardless of whether or not the activities are sponsored by the NSAA, will be limited to those students who meet the NSAA bylaws.

Legal Source: Laws 2006, LB 821; Neb. Rev. Stat. Section 79-526;
Title 92, Nebraska Administrative Code, Chapter 10

Adopted: June 13, 2005

Reviewed: July 14, 2008, July 13, 2009, July 12, 2010

Revised: March 14, 2011

Reviewed: July 11, 2011, Jan. 9, 2012, Apr. 8, 2013, Apr. 14, 2014, Apr. 13, 2015, Apr. 11, 2016

Revised: Feb. 13, 2017

Reviewed: Apr. 10, 2017

Revised: July 10, 2017

Reviewed: Apr. 9, 2018, June 10, 2019, Aug. 10, 2020, May 10, 2021, May 9, 2022

Students**5004 Full-Time and Part-Time Enrollment**

Students must be enrolled in Plattsmouth Community Schools on a full-time basis. Full-time basis is defined as attending classes for the full instructional day within the public school system.

Exceptions are permitted only for:

1. enrolled students attending another state accredited institution such as a vocational-technical school or a college or university for school credit;
2. enrolled students taking the limited number of credits needed to graduate in the school year;
3. enrolled students in need of modified school attendance as an accommodation for a disability or similar unique circumstance;
4. enrolled students receiving special education services where the student's IEP requires a modified schedule, or non-enrolled students receiving special education services or other legally mandated services required to be provided to eligible resident children under state and federal laws and regulations;
5. students from other school districts participating in programs offered by the District pursuant to an interlocal agreement or other arrangement approved by the School Board; and
6. non-public school students in accordance with the policies and procedures set forth in this policy.

Part-Time Enrollment of Non-Public School Students

The School Board shall allow the part-time enrollment of students who are residents of the school district and who are also enrolled in a private, denominational, or parochial school or in a school which elects pursuant to section 79-1601 not to meet accreditation or approval requirements. Such students are referred to herein as "non-public school students."

The School Board establishes the following guiding principles for enrollment of non-public school students:

- (1) The primary school for a non-public school student is the student's private, denominational, parochial or home school.
- (2) Enrollment of a non-public school student in Plattsmouth Community Schools is allowed for the purpose of providing enhanced educational opportunities not otherwise available to the non-public school student. It is not to supplant programming of the student's primary school.
- (3) Non-public school students are not to be given priority over full-time students.
- (4) Non-public school students are to be enrolled only in programs or courses that are educationally appropriate for the student.
- (5) Enrollment of non-public school students is not to negatively affect the educational services to be provided to full-time students.

The School Board establishes the following specific policies and procedures for enrollment of non-public school students. In the event the specific policies and procedures require interpretation or do not fully resolve an issue, the above established guiding principles are to be

considered.

A. Non-Public School Student Enrollment Application Procedures.

1. Application. Parent or guardian must submit an Application of Non-Public School Student for Part-Time Enrollment to the principal of the school the student desires to attend.
2. Deadline for Applications. The application must be received by August 1st preceding the school year the student wishes to enroll.
 - a. Change of Residence Exception: The application deadline for a student who becomes a resident of the District after the school year has commenced is: 20 calendar days after the student becomes a resident of the District. The principal may delay enrollment until the next term starts, or at such other time as determined to be educationally appropriate.
 - b. High School Course Exception: The application deadline for a student who desires to enroll in a second semester high school course is December 1st.
3. Action on Applications. The principal will review the application and will notify the parent of the approval or denial of the application within 2 weeks of receipt of the application or 2 weeks prior to the start of school or 2 weeks prior to the start of the next term, whichever is later.
4. Appeals. The parent or guardian may appeal the principal's action to deny their application. Any such appeal must be submitted to the Superintendent within 14 calendar days from the date of the principal's action. The appeal shall be in writing and shall be decided on the basis of the written submission. The Superintendent may request the parent or guardian to provide further explanation or information and the appeal may be denied in the event the parent or guardian fails to fully respond on a timely basis. The Superintendent shall decide the appeal within 10 calendar days of the submission of the appeal. The Superintendent may make a decision later than the 10 days in the event good reason for delay exists. Good reason includes but is not limited to the Superintendent being unable to gather the information the Superintendent determines necessary to make the decision within the decision period.
5. Annual Applications. Part-time enrollment is determined annually. Application must be made each school year. There will be no guarantee that enrollment will be continued from one year to the next.

B. Non-Public School Student Admission

1. Admission Requirements. Students must meet the normal admission requirements. This include the requirements that the student: be a resident of the District, be of school attendance age and not have graduated or have received a GED.
2. Admission Process. Students must complete the normal enrollment process and forms required by the District and/or the building for enrollment of all children. This includes the requirements relating to: birth certificates, immunizations, physical examinations, and visual evaluations.

C. Non-Public School Student Enrollment Standards

1. Maximum Enrollment. Students may not enroll in more than 2 middle school or high school courses during any one term. Elementary students may not enroll in programming of greater than 90 minutes of instruction each day.
2. Capacity Limits. Enrollment will be subject to capacity limits. Any grade level, program, or course which has been determined to be at capacity for option enrollment purposes shall not be available for non-public school students.
3. Integrated Courses. Students must meet prerequisite requirements to be enrolled in a course by appropriate credits earned through an accredited program. The principal may on a discretionary basis allow prerequisite requirements to be satisfied where the student provides reasonable indications that the academic criteria have been met, such as results from achievement tests or other indications of adequate preparation.
4. Educationally Appropriate Programs and Courses. Students will not be allowed to enroll in programs or courses which the school administration determine to not be educationally appropriate for the student. Determination of whether a program or course is educationally appropriate will be made based on the standards the District uses for making academic placement decisions.
5. Essential versus Non-Essential Courses. Non-public school students are only permitted to enroll in non-essential courses. Non-essential courses are those for which State or District-wide assessments are not required. Non-public school students are not permitted to enroll in essential courses. Essential courses are those for which State or District-wide assessments are required.

D. Non-Public School Student Policies

1. General Standard. Non-public school students who are enrolled part-time are to be subject to the same standards as full-time enrolled students except where appropriate to reflect their part-time status.
2. Building assignment. Students must enroll in the attendance center that

serves the student's residence, provided that the administration reserves the authority to make a different attendance center assignment. A student may request assignment to an attendance center other than that of the student's residence under the intra-district transfer procedures.

3. No Partial Part-Time Enrollment. Students must apply for enrollment and attend the entire school year for which enrollment is made or, for middle and high school courses, for the full length of the course. Once enrolled, part-time students will be required to participate in all activities, programs, and tests related to the program or course for which the student is enrolled, including as applicable State or District-wide assessments, as full-time students.
4. Student Conduct Policies. Students enrolled on a part-time basis shall be required to follow all school policies that apply to other students at any time the part-time student is present on school grounds or at a school-sponsored activity or athletic event. This includes the District's student conduct policies. Students enrolled on a part-time basis shall be subject to discipline, including suspension or expulsion, for violation of student conduct rules.
5. Attendance. Students enrolled on a part-time basis are not exempt from the compulsory attendance laws or from the District's attendance policies. Students who engage in excessive absenteeism as defined in Board policy are to be reported under the truancy laws.
6. Presence on School Grounds. Students enrolled on a part-time basis are to be present on school grounds during the school day only at the times required for their attendance in the program or course in which they are enrolled. Exceptions may be made in the discretion of the principal or the principal's designee. Students must sign in and out of the school by following the building level procedure. Students are responsible for being aware of any changes in the school schedule during inclement weather or for other reasons.
7. Transportation. Students enrolled on a part-time basis are not entitled to transportation or transportation reimbursement. Full-time students will be given first consideration for parking on the high school campus.
8. Academic Honors. Students enrolled on a part-time basis will not be eligible to graduate or receive a diploma from the District or receive academic honors (for example, class rank and honor roll) except to the extent the student meets all requirements of the District's policies for such, including attainment of minimum credits and semesters of attendance.
9. Extracurricular Activities. Students enrolled on a part-time basis may be permitted, in the discretion of the principal and athletic director to participate in extracurricular activities, if they meet the requirements that

are identified in the bylaws of the Nebraska School Activities Association (NSAA). Participation of part-time students in any extracurricular activities, regardless of whether or not the activities are sponsored by the NSAA, will be limited to those students who meet the NSAA bylaws.

Legal Source: Laws 2006, LB 821; Neb. Rev. Stat. Section 79-526;
Title 92, Nebraska Administrative Code, Chapter 10

Adopted: June 13, 2005

Reviewed: July 14, 2008, July 13, 2009, July 12, 2010

Revised: March 14, 2011

Reviewed: July 11, 2011, Jan. 9, 2012, Apr. 8, 2013, Apr. 14, 2014, Apr. 13, 2015, Apr. 11, 2016

Revised: Feb. 13, 2017

Reviewed: Apr. 10, 2017

Revised: July 10, 2017

Reviewed: Apr. 9, 2018, June 10, 2019, Aug. 10, 2020, May 10, 2021, May 9, 2022

January 6, 2023

Plattsmouth Community School
Board of Education
Plattsmouth, NE 68048

Dear Negotiations Committee:

The Plattsmouth Education Association requests that the school board of the Plattsmouth Community Schools take action to recognize Plattsmouth Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff to begin bargaining next fall for the 2023-24 contract year.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in cursive script that reads "Sherri Johnson". The signature is written in black ink and is positioned above the typed name.

Sherri Johnson
Vice-President
Negotiations Chairperson
Plattsmouth Education Association

January 6, 2023

Plattsmouth Community School
Board of Education
Plattsmouth, NE 68048

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A handwritten signature in cursive script that reads "Sherri Johnson".

Sherri Johnson
Vice-President
Negotiations Chairperson
Plattsmouth Education Association

Business Operations

System of Accounts

The accounting systems and procedures for the school district shall be set up so as to conform to best business practice and existing guides from the Nebraska Department of Education.

ACCOUNTING POLICIES AND PROCEDURES MANUAL PCSD

This manual has been prepared to document the internal accounting procedures for Plattsmouth Community School District. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of Plattsmouth Community Schools fiscal operations are expected to uphold the policies herewith. It is the intention of Plattsmouth Community Schools that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

1. DIVISION OF DUTIES

PCSD

The following is a list of personnel who have responsibilities within the accounting department:

Superintendent

1. Review and approve all financial reports
2. Reviews and approves annual budget
3. Reviews payroll summary to verify correct payee, hours allowed and worked and pay amount.
4. Reviews monthly vendor payments and signs purchase orders that require prior approval.
5. Reviews and approves all contracts.
6. Reviews all bank reconciliations.
7. Initials all bank statements.

Business Manager

1. Receives all unopened bank statements, which are picked up by a designated employee of the district, from the local banks. Currently, the designated employee is a school van driver who is available at the time the bank statements are ready for pick up. The Business Manager will present all bank statements to the Superintendent for review.
2. Develops the annual budget with the assistance of the superintendent.
3. Reviews all payroll summaries to verify payee, hours worked, and budget categories charged.
4. Manages the asset accounts, including investment of funds of the district in certain securities as outlined in state law.
5. Processes all receipts and disbursements.
6. Submits request for Head Start funds online.
7. Maintains and reconciles the general ledger monthly.
8. Prepares the financial reports, including requests for reimbursement for all federal and state grants.
9. Manages the petty cash funds.
10. Reconciles all bank accounts
11. Reconciles the statement of credit card expenses.
12. Reconcile all reimbursement requests against receipts provided

13. Participates in the annual audit of all financial functions of the district.

Human Resources

1. Processes the payroll, including payroll tax returns.
2. Reviews the payroll summary for correct payee, hours worked and check amounts.
3. Provides salary figures to the Superintendent in regard to negotiation of teacher salaries and classified salaries.
4. Works with staff in regard to benefit programs offered by the school district.

Office Assistant/Receptionist

1. Processes incoming and outgoing mail to the district.
2. Mails all checks for payment.

Building Principals and Other Administrators

1. Approves voucher payments from their respective building/program budgets.
2. Generates purchase orders for approved purchases.
3. Submits purchase orders to district office for processing.
4. Reviews their individual building/program budgets on a monthly basis.

Board of Education

1. Reviews all vendor payments prior to mailing checks
2. Reviews financial statements as presented to them on a monthly basis
3. Negotiates salary figures on an annual basis for all certified and classified employees
4. President and Secretary of the Board of Education have check signing authority on all district checking accounts, with the exception of petty cash and activity funds.
5. Approves the final budget and associated tax levies as presented by the Superintendent.

6. Awards all contracts as presented by the Superintendent.

CASH RECEIPTS PROCEDURE

PCSD

The office assistant receives all incoming mail. All checks and invoices are forwarded to the Business Manager for processing.

The Business Manager then prepares deposit slips and sends the deposits to the individual banking accounts with a designated school employee. Copies of each individual deposit slip are kept, with a log attached showing each receipt account that is included in the deposit.

Bank deposits are made on a weekly basis, unless a substantial amount of money is received. Un-deposited funds are kept in a locked fireproof cabinet. The Superintendent and Business Manager have the only keys to this file cabinet.

Single accounts do contain more than \$250,000. FDIC provides the first \$250,000 of coverage against loss. Each of the school depositories pledges securities with Plattsmouth Schools as loss payees up to the amount of school deposits in their institution.

Funds Received by Wire Transfer:

The school district receives the bulk of deposits via ACH deposit/wire transfer into their checking accounts. For all deposits coming from the State of Nebraska, the Business Manager sets up the ACH deposit request. There are currently two on file with the State of Nebraska – one request for food service/cafeteria dollars and the other request is for all other state deposits. The Business Manager reconciles these deposits each month with the bank statements and codes these deposits as appropriate into the correct line items on the budget. Memorandums from each bank are either mailed or e-mailed to the Business Manager on the day following the ACH deposit receipt.

As to Head Start funds, the Business Manager reconciles the Head Start bank statement and then requests funds from the Division of Payment Management on a monthly or more frequent basis. This is done online. Confirmations of each transaction are printed off and held with the bank reconciliation.

The Business Manager monitors bank balances on a daily basis. If it becomes necessary to transfer funds from one bank to another during a month, the Business Manager conveys this information to the Superintendent and a transfer is made. The check stub for the transfer check is held for the auditor's review.

As to cafeteria funds, Plattsmouth Community Schools allows e-payments into the checking account designated for lunch payments. The bank sends copies of each day's receipts to the Business Manager. Those are reconciled each month by the Business Manager and coded into the proper cafeteria fund receipt account.

CASH DISBURSEMENTS PROCEDURE

PCSD

1. Purchases are approved and a requisition is placed on the on-line accounting system by building principals or the superintendent and forwarded to the Business Manager for processing. Upon receipt of invoices, the Business Manager matches up the invoices to the appropriate purchase order and held for payment. Payments are made once a month and presented to the Board of Education for approval. Checks are then printed, signed and sent out by the Business Manager with the assistance of the Office Assistant. A check register is printed and maintained for inspection by the auditor for each batch of checks printed.
2. On a monthly basis, the Business Manager checks the status of purchase orders that have not been processed with an invoice.

Cash Flow: The Business Manager monitors cash flow of the district on a daily basis. In the event the cash position is unusually low or high at any time, the Superintendent is notified and arrangements are made to move money to or from our investment account.

Bank Reconciliations: Bank statements are received unopened by the Business Manager. The statements are reconciled within five days of receipt and individual bank reconciliation forms are maintained for each account.

The following items are included in the reconciliation procedure:

1. A comparison of dates and amounts of deposits as shown on the bank statement with the deposit books and logs.
2. A comparison of inter-organization bank transfers to be certain that both sides of the transaction have been recorded on the books.
3. An investigation of items rejected by the bank, i.e. returned checks or deposits.
4. A comparison of wire transfers and ACH deposits received with dates sent.
5. A comparison of cancelled checks with the disbursement journal as to check number, payee and amount.
6. An accounting for the sequence of checks both from month to month and within a month.
7. An examination of cancelled checks for authorized signatures, irregular endorsements and alterations.
8. A review of void checks. Any void check is clearly marked void and maintained in a file for review by the auditors.
9. Investigate and write off checks that have been outstanding for a substantial period of time.

Completed bank reconciliations are reviewed by the Superintendent and dated.

The Business Manager prepares any general ledger adjustments required after reconciliation of the bank statements.

Reconciliation of Other General Ledger Accounts:

1. Each month, the Business Manager reviews the ending balance shown on balance sheet accounts such as the cash accounts, accounts receivable, accounts payable and deferred revenue. The Business Manager reviews the bank reconciliations, schedules of accounts receivable and deferred revenue and the aging of accounts payable to support the balances shown on the balance sheet.

2. Assets – These accounts will include cash, petty cash, prepaids, property, equipment and fixtures, security deposits and intangible assets.
 - Cash – the balances in cash accounts will agree with the balances shown on the bank reconciliations for each month.
 - Petty Cash – the balance in this account should always equal the maximum amount of all petty cash funds. The current maximum amount of any petty cash check is \$5,000.00.
 - Prepaids – the amounts in these accounts will equal any advance payments paid to vendors at the end of each accounting period.
 - Property, Equipment and Fixtures – The amounts in this account will equal the totals generated from the audited depreciation schedules. When additional purchases are made during the year, the balances in the accounts may be updated accordingly.

3. Liabilities – These accounts are described as accounts payable, payroll tax liabilities, loans and mortgages payable and amounts due to others.
 - Accounts payable – the balance in this account shall equal amounts owed to vendors at the end of the accounting period and the aging report.
 - Payroll Tax Liabilities – the amounts in these accounts shall equal amounts withheld from employee paychecks as well as the employer portion of the expense for the period, that has not been remitted to the government.
 - Due to Others – If there are any amounts owed to others at the end of the period, they should be recorded and the correct balance maintained in the general ledger accounts.

4. Income/Expenses – These accounts are described as income from memberships, contributions, publications and other expense line items such as salaries, consulting fees, etc.

- Income – the amounts charged to the various cash accounts should be reconciled with funding requests, funders' reports, draw down schedules, etc.
- Gross Salary Accounts – The balances in the gross salary accounts shall be added together and reconciled with the amounts reported on quarterly payroll returns.

PETTY CASH FUND

PCSD

1. The maximum authorized amount for a petty cash fund check will not exceed \$5,000.00.
2. The Business Manager is the custodian of the petty cash fund.
3. The Petty Cash fund shall be operated on an impress basis. This means that when it is time to replenish the petty cash fund, the Business Manager shall total out the expenses made and identify those expenses by general ledger account number. A transfer is made from another of the district's general fund checking accounts to replenish the petty cash fund.
4. The Plattsmouth Schools postage meter is not to be used for personal mailings under any circumstances. Staff may use the UPS service provided if they indicate that the mailing is personal and reimbursement Plattsmouth Schools at the time the appropriate invoice is paid.

The following guidelines shall be followed for all purchases up to \$25,000 made with District funds (general fund, activity fund, fundraising money, etc.), to the extent that they do not conflict with local, state, and federal laws. For guidelines related to purchases for \$25,000 and higher, refer to Policy 3130.

All food purchases for conferences, meetings, workshops, etc. shall be made from businesses located within the boundaries of the District or whose owners are residents of the District. All other purchases (products and services) shall be made from businesses located within the boundaries of the District or whose owners are residents of the District, unless one or more of the following items are documented and submitted with a purchase order.

- a. A similar product or service (of comparable quality) is not available from a Plattsmouth business.
- b. A similar product or service may be obtained from a business located outside the boundaries of the District with a cost savings greater than 10% and a Plattsmouth business has been contacted and will not match the identified price. Calculation of cost savings shall include shipping, staff time (salary and benefits) and travel expenses.
- c. A similar product or service (of comparable quality) is available directly from the manufacturer/supplier and a Plattsmouth business has been contacted and will not match the identified price.

The guidelines also apply to employees that purchase items and are seeking reimbursement. **If employees purchase items with their personal money and do not follow Policy 3180, including obtaining preapproval for all purchases, they will NOT be reimbursed for the purchases.**

To prompt a Purchase:

1. The building administrators and administrative personnel are able to generate and approve requisition requests on line. When an employee wishes to purchase items, they must first ask their building administrator for permission. The administrator will place a requisition on the online

accounting system with their approval noted. **Ordering by staff will not be allowed without first securing that approval from the appropriate administrator(s) and placement of the requisition on line. This applies to ordering items from an outside vendor or a request for reimbursement for items purchased by the staff member.**

2. Approved requisitions will be made available to the Business Manager via the online accounting system.

3. Approved requisitions will be paid by the Business Manager and approved by the Board of Education only when a detailed invoice is received. Packing slips detailing the items received will also be forwarded to the Business Manager and attached to the requisition/purchase order.

Credit Card Purchases:

1. The Business Manager and Superintendent have access to the credit card in the district's name. Approved vendors who will not accept purchase orders from the district may be used by submitting a requisition request to the Business Manager made payable to First National Bank. Upon approval, the building administrator will place those orders at the school district administration office.

2. Receipts for purchases made with the credit card and packing slips must be forwarded to the Business Manager for attachment to the purchase requisition.

Proper Documentation for all Purchases, including Plattsmouth Community Schools Credit Card Purchases:

Every instance of credit card or other purchase use must be documented with travel authorizations, original, itemized receipts, individuals paid, nature of business, etc. before the expense will be considered authorized and approved for reimbursement.

- A. Lodging – Provide an original, itemized receipt from the hotel detailing every charge and the name of the person for whom lodging was provided.
- B. Meals – Provide an original, itemized receipt detailing the cost of food and gratuities, including the name of the person for whom the food was provided and the specific business purpose for which the meal was allowed.
- C. Other expenses – An original, itemized receipt from the vendor detailing every individual good or service provided. The purchase order/requisition accompanying any expenses should explain the purpose of the purchase, i.e. “classroom supplies” or “conference expenses for xxx conference held on 00/00/2008.”

The Business Manager will re-calculate all reimbursement requests to ensure that documentation is proper and that the total requested matches the receipts provided.

Capital Expenditures:

For all major expenditures such as computers, furniture, audit services, printing services, etc., the district will follow the procurement policy outlined in board policy.

Consultants:

Contracts with consultants will include rate and schedule of pay, deliverables, time frame, and other information such as work plan, etc.

Contracts:

Contracts for purchasing products or services, similar to a purchase order, should be created and maintained when appropriate. Contract cost limitations shall follow board policy.

1. A permanent property database will be maintained in the office of the superintendent containing date of purchase, description of items purchased, cost or fair market value of each item, serial number or identification number, depreciation term, vendor name and address, warranty, if applicable, and inventory tag number.

2. At least annually, a physical inspection and inventory shall be taken of all Plattsmouth Community School fixed assets, with adjustments for disposed items.

3. The Business Manager shall be informed in writing, of any material change in the status of property or equipment.

Personnel:

1. The Administration Office of the Plattsmouth Schools is charged with the responsibility of maintaining personnel files on all staff.
2. Each personnel file shall contain the following information:
 - Employment application or resume
 - A record of background investigation
 - Date of employment
 - Position, pay rate and changes thereto
 - Authorization for payroll deductions
 - Earnings records of non-active employees
 - W-4 Form, withholding authorization
 - I-9 Immigration Form
 - Termination date, if applicable
3. All personnel records are to be kept locked in a locking file cabinet in the Human Resource office. Access to these files other than by the Business Manager, Human Resource Manager and Superintendent should be requested in writing.

Payroll Preparation and Timekeeping:

1. Timesheets are to be prepared by all hourly staff persons and submitted weekly. Time should be recorded on the on-line timekeeping system and approved by the supervisor of each department.
2. Timesheets are to include specific time spent on each job performed.
3. Timesheets are to be signed by the supervisor of each employee.
4. All approved timesheets will be submitted to the Human Resource Manager for verification of hours worked.
5. The Human Resources Manager will process the time sheets as submitted.

6. The Superintendent will review the payroll summary pages for appropriate payees and hours worked.

7. Plattsmouth Community Schools requires all employee paychecks be direct deposited on the designated paydays. Employees are provided with a pay stub showing what the deposit was to their individual accounts.

GRANT COMPLIANCE

PCSD

1. When a new grant is received or renewed, a copy of the executed grant and award must be forwarded to the Business Manager.
2. The Business Manager shall set up a permanent file for the grant and maintain the contract along with other financial correspondence regarding the grant.
3. It is the responsibility of the Business Manager to review the grant terms and extract any fiscal items which must be complied with by Plattsmouth Community Schools. Typically, for government grants, reference will be made to various publications put out by the Office of Management and Budget and the Comptroller General's Office to which Plattsmouth Schools is responsible for adhering.

Currently, those publications include:

- OMB Circular A-110 Grants and Agreements with Institutions of Higher Learning, Hospitals and Other Non-Profit Organizations
- OMB Circular A-122 Cost Principles for Non-Profit Organizations
- OMB Circular A-133 Audits of Institutions of Higher Learning & Other Non-Profit Organizations

Governmental Generally Accepted Accounting Principles:

4. It is a policy of Plattsmouth Community Schools to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, Plattsmouth Community School employees are expected to bring to the attention of management any instances of non-compliance.
5. When Plattsmouth Community Schools is expending federal funds, prior written approval from the funder agency is required for the purchase of:
 - Capital expenditures for land or buildings
 - Insurance and indemnification expenses
 - Pre-award costs

- Public information service costs
- Publication and printing costs
- Re-arrangement and alteration costs

6. Plattsmouth Community Schools will not request federal funds to pay for the following costs:

- Bad debt expense
- Contingencies
- Contributions or donations to others
- Entertainment expense
- Fines and penalties
- Interest, fundraising and other financial costs
-

7. Federal funds received in advance shall be deposited into a school district federally insured bank account. Any interest earned from those monies will be reported to the funder agency. It is customary of Plattsmouth Community Schools to receive federal funds only on a reimbursement basis.

Monthly Reports:

The Business Manager shall prepare a set of monthly financial reports for distribution to the Superintendent and Board of Education. The reports will include a Treasurer's Report, and statement of income and expense for each department; a budget-to-actual report for all accounts included in the annual operating budget, and a list of monthly revenue.

Year-End Audit Report:

At fiscal year end, an audit report shall be prepared summarizing the total income and expense for the year for each fund operated by the district. A balance sheet shall be prepared as of August 31st of each year and made available to the audit team.

The auditing process will begin each year during the month of September and be completed in time for submission of the AFR on November 1.

1. All cash accounts owned by Plattsmouth Community Schools will be held in financial institutions that are federally insured and have received a favorable Community Reinvestment Act rating.
2. Employee paychecks and or/personal checks will not be cashed through the petty cash funds of Plattsmouth Community Schools.
3. No salary advances will be made under any circumstances.
4. No travel cash advances will be made except under special conditions and pre-approved by the Superintendent. Reimbursements will be paid upon full expense reporting using the normal disbursement schedule (i.e. monthly board meetings)
5. Any item received via donation that exceeds \$50 in value will be recorded in the books and records of Plattsmouth Community Schools.
6. Fiscal Management personnel are required to take annual vacation which will not interfere with fiscal procedures. Variances from this policy shall be made in special circumstances with permission of the Superintendent.
7. It is the policy of Plattsmouth Community Schools to reimburse out of pocket expenses only when supporting documentation has been presented and approved costs incurred.
8. It is the policy of Plattsmouth Community Schools to establish pay rates that equal or exceed the federal minimum wage.
9. All funds received by Plattsmouth Community Schools shall be segregated into separate accounts in the general ledger to avoid any possibility of co-mingling monies with general operating funds. A full, computerized ledger accounting system will be maintained. Monthly financial statements will be produced for each separate fund of the School District.

10. The President and Secretary of the Board of Education are signators of all bank accounts with the exception of the activity fund, student fee fund, and petty cash fund. Two signatures are required on the General Fund, Cafeteria Fund, Head Start Fund, Head Start Nutrition Fund, Special Building Fund, Depreciation Fund, Bond Fund, Asbestos Fund and Employee Benefit Fund checks. The Activity Fund, Student Fee Fund and Petty Cash accounts require one signature of either the Superintendent or the Business Manager.

11. Bank statements will be reconciled monthly to account for any outstanding or lost checks.

12. Expense reports will be maintained which will disclose the nature of the expenses and the dates incurred.

13. Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each year.

14. The services of a certified public accountant will be engaged to prepare a formal financial audit of the Plattsmouth Community Schools year-end.

15. Correction fluid should never be used in preparing time sheets or any accounting documents.

ANNUAL MEETING CHECKLIST

PCSD

During the reorganization meeting of the Board of Education in January of each year, the following procedures will be performed:

1. The Board shall approve new signers to each bank account.
2. The Board will be advised of any new and necessary bank accounts.
3. As required, new signers shall complete the appropriate signature cards and corporate resolutions.
4. A review of the current operating procedures shall be made with the president and treasurer of the board.
5. All financial institutions shall be notified of any changes to the authorized signers of the accounts within a week following the annual reorganization meeting of the Board of Education.

1. The Technology Director is responsible for backing up the server containing the accounting system at the close of business each day.
2. Plattsmouth Community Schools uses a five day tape rotation and backup system. There are five tapes labeled Monday-Friday.
3. Each day, the next sequentially ordered tape shall be used to back up the accounting files. Complete, not modified, backups should be done.
4. The Business Manager shall lock up the tape in a fireproof safe overnight. All tapes shall be kept in a fire proof safe at all times. The following day, the tape will be placed at the end of the tapes to be rotated.
5. All back up tapes shall be stored off premises of the accounting server by the Business Manager for safeguarding.
6. Annual tapes shall be compressed and stored in the fire proof safe.

Each spring, the Business Manager and Superintendent begin working on the district budget for the following school year.

Building administrators should review their existing budgets and determine what will be ordered to close out their building budgets pending the end of fiscal year on August 31st. Attention should be focused on what purchases can be made for classroom and building needs not only for the current year but also for the next budget year.

All requisitions that are intended to come from the current budget year must be ordered and proper documentation submitted for payment at the June board meeting. **Any requisitions that are submitted after the June meeting may or may not be paid out of current year funds at the discretion of the Superintendent after review of cash position and remaining budget authority. Any pending requisitions that have already been ordered, but proper documentation not received or orders not shipped by the June board meeting may be carried over and paid out of the next fiscal year's budget in September.**

As noted earlier in this procedure manual, staff may not make purchases without prior authorization from the building administrator, with a purchase order/requisition being placed online.

If orders are called in, it is important to use the purchase order number that matches the authorization given by the building administrator. **Do not "make up" a purchase order number that is not consistent with the one generated by the on line system.**

When orders are placed, most vendors require payment within 30 days. Faculty cannot order items and then request withholding payment pending receipt of fundraising dollars.

The district has accounts set up with several hundred vendors. If a faculty member finds that they need to fill an order with a vendor not previously set up and approved, they must request that the Business Manager set up the

vendor. Faculty members should make an effort to use a pre-approved vendor when making a purchase.

ONLY SCHOOL DISTRICT EMPLOYEES ARE AUTHORIZED TO SIGN CHARGE TICKETS AT THE LOCAL VENDORS, i.e. grocery stores, Pamida, Bomgaars, etc. STUDENTS SHOULD NOT BE ALLOWED TO SIGN CHARGE TICKETS.

When a staff member is approved to make a purchase and then be reimbursed, the purchase requisition is made out to the person being reimbursed, not the store where the item was purchased. On the description line of the requisition, the building administrator should provide a short description of the items purchased, including the vendor name, i.e. "classroom supplies purchased at Pamida."

As noted in this policy, activity account payments are made on the 1st and 15th of the month, and district payments are made after the board meeting on the second Monday of each month. In order to be reimbursed at the board meeting, approved requisitions with receipts must be in the office of the Business Manager by the **first** of the month. The Business Manager is not responsible for the timely receipt of requisitions/receipts that are sent through the school mail.

The building secretaries are responsible for receipting monies coming into their buildings. The District accepts cash, credit card, debit card, cashier's check, or money order for payment of fees. Checks will not be accepted for payment of fees. If an activity sponsor chooses to accept checks for fundraising, any bad checks and related fees will be charged back to the respective account. At the elementary level, the money is forwarded to the district office for deposit.

At the middle school level, the building secretary is assigned the duty of receipting funds into the activity accounts of the middle school and depositing those funds on a timely basis. At the end of each month, the receipt book is forwarded to the Business Manager for entry into the accounting system and reconciliation of deposits.

At the high school level, the attendance secretary is in charge of receipting and depositing activities money and depositing said funds into the district's activity fund account on a timely basis. A spreadsheet is forwarded to the Business Manager at the end of each month for entry into the accounting system and reconciliation of deposits. A detailed description of each deposit shall be provided on the spreadsheet, i.e. "shirts sold", "fundraising sales", etc.

Depositing shall be made at least weekly and more frequently if large sums of money are collected. Staff members in each building are required to turn in money collected from students and patrons for fundraising and other activities to the school office daily. **Money is not to be taken home or away from school premises for any reason. There are no exceptions to this policy.**

If the building administrator finds that faculty members are holding money longer than one day in their classroom or any other location, especially away from school premises, the building administrator must address the situation with the faculty member and advise the Superintendent.

Gate receipts for activities shall be turned into the building office immediately following the event. For each event, a written log will be kept

for documenting the number of paid student and adult admissions. At the end of admission sales, there shall be a reconciliation of the admissions (student and adult) sold to the cash receipted.

The reconciliation shall be completed by two people, signed and dated by both. The reconciliation, event log, and gate receipts shall be turned in to the building office immediately following the event. No later than the next business day, the identified items shall be turned in to the Office of the Business Manager at the Administration Center.

Disbursements from the activities fund are handled in the same manner as district expenses. Activity purchase requisitions are approved and put on the on line accounting system by the building administrator. The Business Manager processes those requisitions for payment after receipt of packing slips and invoices for payment. In the case of entry fees or any on-line orders, a copy of the entry form or on line receipt must be provided as evidence for payment.

On clothing items purchased for resale to faculty, students, patrons, etc., sales tax will be charged at the established rate that was in place when the items were purchased. The sales tax is charged back to the activity account where the purchase was made. **No faculty member who is purchasing a clothing item for personal use is exempt from sales tax.** Purchase orders/requisitions should be clearly marked "not for resale" if there is a legitimate reason that sales tax should not be charged. That reason must be noted. If items are being given to faculty members or students and no money is exchanged, that typically should be a district expense and not taken from activity fundraising activities. Those fundraising activities are used to benefit the students involved.

The Business Manager makes activity purchase order payments as close to the 1st and 15th of each month as possible. There are situations where an immediate check is written with proper notice and explanation of the situation.

Tax identification numbers must be secured for any vendor/person the district is paying for services provided. This applies to any service provider, including officials. Form W-9 "Request for Taxpayer Identification Number and Certification" is available for this purpose at the district office. **Under no circumstances will a vendor be paid for services without the tax identification number being provided prior to payment.**

The High School Athletic Director is issued 25 checks at a time by the Business Manager to facilitate writing checks to athletic officials when events occur. No other checks are authorized to be written from the athletic office except the checks for officials for athletic events. At the end of each month, the Athletic Director sends over the check stubs and accompanying documentation for each check written from the checks in his possession. Purchase requisitions for those checks written will be on line on the date the check is written.

It is the policy of Plattsmouth Community Schools that **NO FUNDRAISING OR OTHER MONEY COLLECTED UNDER THE AUSPICES OF PLATTSMOUTH SCHOOLS OR BY STUDENTS OF PLATTSMOUTH SCHOOLS ALLUDING TO HELPING FUND ACTIVITIES OF THOSE STUDENTS WILL BE HELD IN ANY ACCOUNTS OTHER THAN THE ACTIVITY ACCOUNTS OF THE PLATTSMOUTH SCHOOLS. All monies collected by students for fundraising activities will be turned DIRECTLY into the building office or Business Manager's office in a timely manner. RECENT CHANGES IN ACCOUNTING LAW MAKE THE SCHOOL DISTRICT LIABLE FOR ANY FUNDS HELD OR CREATED UNDER THE AUSPICES OF OUR SCHOOL OR SCHOOL FUNDRAISING.**

Organizations outside of the auspices of Plattsmouth Schools, i.e. booster clubs, PTOs, little leagues, after prom, etc. are **not** permitted to purchase using the Plattsmouth Community School's tax exempt status, nor can those purchases be billed to Plattsmouth Community Schools.

Activity account balances shall be kept in a positive state. If any account has a negative balance, an inventory must be provided showing what items are still unsold that will ultimately bring the balance into a positive state.

Those inventories must be provided to the building administrator on a routine basis.

In the event of a fundraising activity, the Superintendent shall be notified of the fundraising event proposed and a time line shall be given for sales. The faculty member supervising the fundraiser shall provide an accounting of the products sold, payments made for the product, and profits made. All funds for fundraising shall be deposited promptly into the appropriate activity fund.

Refer to the Sales and Use Tax Responsibilities document from the Nebraska Department of Revenue.

Date of Adoption: January 9, 2006

Reviewed: Sept. 8, 2008

Revised: January 12, 2009

Reviewed: Sept. 14, 2009, Sept. 13, 2010, Sept. 12, 2011, Mar. 12, 2012

Revised: Mar. 11, 2013

Reviewed: May 12, 2014, May 11, 2015

Revised: May 9, 2016

Reviewed: May 8, 2017, May 14, 2018, May 13, 2019, June 8, 2020, June 14, 2021, June 13, 2022

ANNUAL MEETING CHECKLIST

PCSD

During the reorganization meeting of the Board of Education in January of each year, the following procedures will be performed:

1. The Board shall approve new signers to each bank account.
2. The Board will be advised of any new and necessary bank accounts.
3. As required, new signers shall complete the appropriate signature cards and corporate resolutions.
4. A review of the current operating procedures shall be made with the president and treasurer of the board.
5. All financial institutions shall be notified of any changes to the authorized signers of the accounts within a week following the annual reorganization meeting of the Board of Education.

2023 LEGISLATIVE ISSUES CONFERENCE

JANUARY 22-23 - EMBASSY SUITES LINCOLN

2023



New Governor
16 New State Senators
New Speaker
New Committee Chairs
2 New Faces on the SBOE
New Commissioner
New AG
New Faces in DC
New Faces On Your Board

New Faces

2023 REGISTRATION

TO REGISTER:

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

If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

\$20 cancellation fee by the registration deadline. No refunds after the deadline.

Registration fees for each event are as follows:

- Sunday Dinner & Program \$55
- Conference Registration \$97*
- *On-Site Registration \$127

Registration Deadline - January 17, 2023

TO REST:

The 2023 Legislative Issues Conference has MOVED to the Embassy Suites Lincoln!

To reserve a hotel room visit the LIC page of the NASB website for the direct booking link. Deadline for hotel reservations is January 3, 2023.



TO REDEEM:

Awards of Achievement Points Can Be Earned by Attending these events

- 10 points = Sunday Dinner & Program
- 15 points = Legislative Issues Conference

SUGGESTED AUDIENCE:

- School Board Members - Superintendents/ESU Administrators

2023 AGENDA - NEW FACES

LEGISLATIVE ISSUES CONFERENCE - SUNDAY, JANUARY 22

6:00 PM

Reception, Dinner & Program - Senators Tom Brewer & Justin Wayne
“Up The Mountain”



Black. White. Native. Male. Female. Urban. Rural. Conservative. Progressive. In the fall of 2021, five Nebraska legislators from different walks of life and different political perspectives spent months preparing to climb the legendary Mt. Kilimanjaro. To succeed, they had to set aside partisan and cultural differences to make an unbreakable team. Their hard work and cooperation got them to the top of the mountain and left them with lessons and memories for a lifetime. See what they learned from the mountain and from each other.

Hospitality event to follow hosted by First National Capital Markets

LEGISLATIVE ISSUES CONFERENCE - MONDAY, JANUARY 23

8:00 AM

Registration

8:30 AM

Welcome & Introductions - Kim Burry, NASB President

Key Committee Chairs and a number of other Senators, along with members of the State Board of Education and other education stakeholders have been invited to share their respective views throughout the morning. Get a first hand look at all of the bills and items introduced that will have an impact on public education in Nebraska during this year’s legislative session and beyond.

12:00 PM

Lunch with the Senators - This year’s lunch will have open seating, opposed to sitting with a particular Senator.

1:30 PM

Adjournment

(SPEAKER LIST SUBJECT TO CHANGE)



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