

**Board of Education Regular Meeting
Monday, December 8, 2025 Early Start Time Due to
Audit Presentation 4:00 pm**

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

Notice is hereby given that a Board of Education Regular Meeting of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, December 8, 2025 at Early Start Time Due to Audit Presentation 4:00 pm in the Bayard High School Library located at 726 4th Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4th Avenue, Bayard, NE 69334.

AGENDA

- I. Opening the Meeting
 - I.A. Call to Order
 - I.B. Open Meetings Act
 - I.C. Notice of Meeting
 - I.D. Roll Call
 - I.E. Status of Absent Board Members
 - I.F. Pledge of Allegiance
- II. Approval of Agenda
- III. Invited Presentations and Discussions with Presenters-2024-25 Audit
Presentation by Julie Peetz, Rauner and Associates, P.C.
- IV. Introduction of Guests
- V. Recognition of Student Achievements
- VI. Public Comments
- VII. Consent Agenda
 - VII.A. Minutes of Previous Meeting
 - VII.B. Bills
 - VII.C. Reports and Correspondence Requiring No Action
 - VII.C.1. General Reports and Financial Reports
 - VII.C.2. Reports for Information Only
 - VII.D. Approve final employment contract for Kathleen Guitguit to teach 7-12 English for the 2025-26 school year.
- VIII. Principals and District Administrators
- IX. Superintendent
- X. Board Committee Reports and Recommendations
- XI. Discussion Items
 - XI.A. Assessment report from Superintendent
- XII. Action Items
 - XII.A. Approve 2024-25 Audit as presented
 - XII.B. Discuss and take all necessary actions in regard to nominations for the volunteer section of the Mike Cillesen Memorial Board
 - XII.C. Approve declaring old time clock system as surplus for disposal.
 - XII.D. Approve transfer to the Lunch Fund from the General Fund \$40,000
 - XII.E. Discuss and take all necessary action in regard to 1st semester superintendent evaluation.
 - XII.F. Approve 2025-2026 Johnson Control planned service contract for \$33,946.00, to be paid in two installments.

XII.G. Approve purchase of Otus data and analysis program with Oregon Trail Foundation Funds \$5,000.

XII.H. Approve the following polices as presented. 5001 Compulsory Attendance replacing 5106 with Co. Attorney review
5016 Student Records replacing 5202, 5121, 5129
5022 Investigations, Arrests, and Other Student Contact by Law Enforcement and Health and Human Services replacing 5087, 5088, 5127, 5128
5035 Student Discipline 5089, 5090, 5124
5041 Student Government 5112
5042 Bulletin Boards
5043 School-Sponsored Publications
5044 Pupil Transportation replacing 5041, 5125, 5802, 5125
5046 Secret Organizations replacing 5112, 6286
5050 Reporting Related to Exempt (Home) Schools
5054 Student Bullying replacing 5800
5055 Enrollment in Kindergarten 5001, 5001.2,
5056 Free Expression by Students
5057 Title 1 Parent and Family Engagement Policy
5059 Emergency Medical Treatment
5062 Lice and Nits
5064 Supplement, Not Supplant
5065 Bed Bugs
5066 Early Graduation replacing 5081, 5117
5067 Student Assistance Team or Comparable Problem-Solving Team
6001 School Organization replacing 8001, 7001
6003 Instructional Program replacing 6000, 6020
6006 Commencement Ceremony replacing 5081, 5117
6008 Class Rank
6009 Grade Placement and Academic Credits of Transfer Students
6010 Special Education Identification, Evaluation and Verification replacing 7004, 7009
6011 Fire Instruction and Prevention
6012 Flag Display and Patriotic Observances replacing 5044
6013 Teaching Controversial Issues replacing 1407
6014 School Attendance on Days of Scheduled Activities
6015 Summer School
6016 Homebound and Off-Campus Instruction
6017 Homework
6018 Grades
6020 Multicultural Education

XIII. Enter into executive session to discuss an issue related to school safety and security.

XIV. Enter closed session to prevent the needless injury to the reputation of individuals and to protect the public's interest.

XV. Return to open session to discuss next steps in superintendent search process.

XVI. Discussion of applicants for the superintendent position

- Review timeline
- Finalize the interview schedule
- Finalize the interview questions

XVII. Set Next Meeting Date

XVIII. Adjournment

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

Bayard School Board of Education Annual Calendar

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

Bayard School Board of Education Annual Calendar

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

POLICY NO. 9106 - BOARD MEMBER CODE OF ETHICS

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

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

AS A SCHOOL BOARD MEMBER:

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

IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

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

IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

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

TO COOPERATE WITH OTHER SCHOOL BOARDS:

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

Legal Reference: Neb. Statute 79-526

Adopted: 10-08-12

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

Public Comment Sign-In Sheet

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

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

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

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

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Committee on American Civics Meeting

Monday, November 3, 2025 5:30 PM

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

I. Opening the Meeting

I.A. Call to Order

Meeting was called to order by President Stuart at 5:30p.m.

I.B. Open Meetings Act

I.C. Notice of Meeting

I.D. Roll Call of Committee Members

The following member were present: Christina Mascher, Bill Ferrero, and Donna Stuart.

I.E. Status of Absent Committee Members

II. Approval of Agenda

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

Votes: Christina Mascher yea, Bill Ferrero yea, Donna Stuart yea

III. Introduction of Guests

IV. Approve minutes from May 12, 2025 Civics Committee Meeting.

Motion Passed: Motion to approve the minute from the May 12, 2025 Civics Committee Meeting passed with a motion by Bill Ferrero and a second by Christina Mascher.

Votes: Christina Mascher yea, Bill Ferrero yea, Donna Stuart yea

V. Public Comments

VI. Review Committee on American Civics Checklist 2025-2026

VII. Review current social studies text and resources list

VIII. Review Nebraska State Statute 79-724

IX. Committee Discussion Items

IX.A. Discussion Regarding Social Studies Curriculum and Instruction Compliance with Nebraska State Statutes 79-719 to 79-723 and the Social Studies Standards Adopted by the Nebraska State Board of Education.

IX.B. Discussion Regarding Compliance with Statutory Requirements for Students

IX.C. Discussion Regarding Curricular Materials/Resources and Recommendations for Updating of Altering Curricular Resources

IX.D. Discussion Regarding Potential Strategies to Increase Positive Student Civics Participation in the Bayard Public Schools Community

X. Set Next Meeting Date

Next American Civics Committee Meeting scheduled for May 11th 2026 at 5:30 p.m.

XI. Adjourn

Motion Passed: Motion for adjournment at 5:53p.m. passed with a motion by Christina Mascher and a second by Bill Ferrero

Votes: Christina Mascher yea, Bill Ferrero yea, Donna Stuart yea

Secretary

Board of Education Regular Meeting

Monday, November 3, 2025 6:00 PM

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

Kim Burry:	Present
Jessica Dankowski:	Absent
Randy Eirich:	Present
Bill Ferrero:	Present
Christina Mascher:	Present
Donna Stuart:	Present

I. Opening the Meeting

I.A. Call to Order

The regular meeting of Bayard Public Schools Board of Education was called to order by President Stuart at 06:00p.m. President Stuart noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

I.B. Open Meetings Act

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

I.C. Notice of Meeting

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

I.D. Roll Call

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

I.E. Status of Absent Board Members

Motion Passed: Motion to approve the absence of board member Jessica Dankowski passed with a motion by Bill Ferrero and a second by Randy Eirich.

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

I.F. Pledge of Allegiance

II. Approval of Agenda

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

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

III. Introduction of Guests

The guests introduced themselves to the board.

IV. Public Comments

V. Consent Agenda

Motion Passed: Motion to approve the Consent Agenda Passed with a motion by Kim Burry and a second by Randy Eirich.

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

V.A. Minutes of Previous Meeting

V.B. Bills

V.C. Board Member Reports

V.D. Reports and Correspondence Requiring No Action

V.D.1. General Reports and Financial Reports

V.D.2. Reports for Information Only

V.D.2.a. Rule 10 Submission Information Only

V.D.2.b. Personal Finance Curriculum Report

V.D.3. NDE fiscal desktop review report. Information only.

VI. Report for Jr. Class representatives Kim Kleist and Emilee Houchin on the 2026 PROM plans

Emilee Houchin and Kim Kleist presented the prom plans to the board.

VII. Invited Presentations and Discussions with Presenters

VIII. Principals and District Administrators

IX. Curriculum and Instruction

X. Superintendent's November Report

XI. Board Committee Reports and Recommendations

XII. Discussion Items

XII.A. ALICAP Annual Review

XII.B. Discuss discontinuing donations to the Oregon Trail Foundation, instead creating a similar account in the Activity Fund.

XII.C. Discussion Regarding Upcoming Nominations for the Volunteer Section of the Mike Cillessen Memorial Board

XIII. Action Items

XIII.A. Discuss and take necessary action to approve the purchase of a Spitfire Plasma Cutter for \$35,000 with \$15,500 coming from grant funds, \$13,000 from donations, \$1,534.50 from the sale of an old plasma cutter and other surplus vo-ag equipment, and \$5,000 from the district.

Motion Passed: Motion to approve the purchase of the Plasma Cutter as presented passed with a motion by Kim Burry and a second by Randy Eirich.

Vote: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Christina Mascher: Yea, Donna Stuart: Yea

XIII.B. Discuss and take all necessary action to approve a Resolution to approve the Purchase Agreement with Sterling Hopkins for sale of Lot 2, Block 6, South Bayard, City of Bayard, Morrill County, Nebraska (Morrill County Parcel No. 100018070) and to authorize the Board President to sign the agreement and closing documents.

Motion Passed: Motion to approve the resolution as presented and authorize the Board President to sign the agreement and closing documents passed with a motion by Bill Ferrero and a second by Kim Burry.

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

XIII.C. Discuss and take all necessary action to approve a Resolution to approve the Purchase Agreement with Kari Schukei for sale of Lot 3, Block 2, East Addition, City of Bayard, Morrill County, Nebraska (Morrill County Parcel No. 100024917) and to authorize the Board President to sign the agreement and closing documents.

Motion Passed: Motion to approve the resolution as presented and authorize the Board President to sign the agreement and closing documents passed with a motion by Randy Eirich and a second by Kim Burry.

Vote: Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Christina Mascher: Yea, Donna Stuart: Yea

XIII.D. Discuss and take all necessary action to approve December 19, 2025 as a no-school day in reward for the food pantry collection contest.

Motion Passed: Motion to approve December 19, 2025 as a no-school day in reward for the food pantry collection contest passed with a motion by Kim Burry and a second by Bill Ferrero.

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

XIII.E. Take the actions necessary to discontinue using the Oregon Trail Foundation as a depository for staff donations, instead create a fund in the Activity Account.

Motion Passed: Motion to discontinue using the Oregon Trail Foundation as a depository for staff donations and create a fund in the Activity Account passed with a motion by Bill Ferrero and a second by Randy Eirich.

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

XIII.F. Discuss and take the appropriate action to approve payment of \$11,540.25 to Stonegate Seamless Roofing for the repair of the building roof above high school offices that have been habitually leaking.

Motion Passed: Motion to approve the payment to Stonegate Seamless Roofing as presented passed with a motion by Bill Ferrero and a second by Kim Burry

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

XIII.G. Approve and adopt polices as presented

1001 General Policy Statement 8301

1002 Creation, Amendment, Distribution of Policies replacing 8301

1003 Mission Statement replacing 8474

3045 Use of Sniffer Dogs replacing 5127

4043 Professional Boundaries replacing 4119

5002 Admission of Students 5001

5002.1 Admission of Out of State Students 5046

5003 Admission of Part-Time Students replacing 5005

5004 Option Enrollment replacing 5046

5023 Student Illness replacing 5076, 5107

5025 Insurance replacing 5077

5028 Initiations and Hazing replacing 5401, 5401A, 5080, 6286

5032 Closed Campus replacing 5070

5033 Student Driving and Parking replacing 5105, 5084

5036 Lockers replacing 5085

5037 Student Internet and Computer Access replacing 5011, 5114, and 5085

5039 Fundraising Activities replacing 5062

5040 Work Permits no prior policy

Motion Passed: Motion to approve the policies as presented except for 3056 Use of Sniffer Dogs for further revision passed with a motion by Bill Ferrero and a second by Kim Burry.

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

XIV. Set Next Meeting

Next meeting set for December 8, 2025 at 4:00p.m. for the approval of the District Audit.

XV. Adjournment

Motion Passed: Motion for adjournment at 6:45p.m. passed with a motion by Kim Burry and a second by Randy Eirich

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

Secretary

Board of Education Retreat/Work Session

Monday, November 3, 2025 1:00 PM

Bayard Public Schools Board Room and Tours of District Facilities
726 4th Avenue
Bayard, NE 69334

I. Opening the Meeting

I.A. Call to Order

The regular meeting of Bayard Public Schools Board of Education was called to order by President Stuart at 1:08p.m..

I.B. Open Meetings Act

The Board President informed the audience that the Open Meetings Act was posted.

I.C. Notice of Meeting

I.D. Roll Call

The following members were present: Donna Stuart, Kim Burry, Bill Ferrero, and Jessica Dankowski. Administrators present were Superintendent Lori Liggett, Principal Candace Ehler, and Director Zach Nesbitt.

I.E. Status of Absent Board Members

Motion Passed: Motion to excuse board members Randy Eirich and Christina Mascher passed with a motion by Kim Burry and second by Bill Ferrero

Votes: Jessica Dankowski yea, Kim Burry yea, Bill Ferrero yea, Donna Stuart yea.

II. Public Comment

III. Approval of Agenda

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

Votes: Jessica Dankowski yea, Kim Burry yea, Bill Ferrero yea, Donna Stuart yea.

IV. Introduction of Guests

V. Discussion Items

V.A. Board work session on matters and practices of an effective board of education with M. Herring NASB.

VI. Adjournment

Motion Passed: Motion for adjournment at 4:05p.m. passed with a motion by Bill Ferrero and a second by Kim Burry.

Votes: Jessica Dankowski yea, Kim Burry yea, Bill Ferrero yea, Donna Stuart yea.

Secretary

Bayard Public Schools

12/8/2025

GENERAL FUND

Vendor Name	GL Acct #	Description	Amount
20/20 TECHNOLOGIES LLC	01 2660 352 000 000 0	remote support	<u>75.00</u>
	Total		75.00
AL'S MARKET	01 6968 610 002 002 2	cooking club	18.51
	01 6968 610 002 002 2	cooking club	65.12
	01 6968 610 002 002 2	cooking club	20.12
	01 6968 610 002 002 2	cooking club	<u>12.20</u>
	Total		115.95
ALARM SECURITY TECHNICIANS	01 2620 352 002 002 2	ast monitoring	28.95
	01 2620 352 001 001 1	ast monitoring	<u>28.95</u>
	Total		57.90
Amazon Capital Services	01 2660 610 000 000	100 Pcs Plastic Tamper Seals Fire Exting	9.49
	01 2510 610 000 000 0	three hole punch	28.00
	01 2660 610 000 000	Replacement batteries for exit lights. s	122.71
	01 3599 610 000 000 0	mobile sound system	207.20
	01 3599 610 000 000 0	mic for sound system	28.99
	01 3599 610 000 000 0	canon beginner camera	579.00
	01 3599 610 000 000 0	drone with camera	319.98
	01 3599 610 000 000 0	drone for drone club	29.98
	01 3599 610 000 000 0	drones for drone club	99.88
	01 3599 610 000 000 0	picture printer	158.99
	01 3599 610 000 000 0	picture paper	89.36
	01 3599 610 000 000 0	vlogging kit	47.49
	01 1100 610 001 001 1	Literature to Go 4th Edition https://www	106.30
	01 1100 610 001 001 1	Literature to Go 4th Edition https://www	7.75
	01 2610 610 001 001 1	E26 Socket Extender, E26 Standard	5.99
	01 1190 610 000 000 0	Amazon Basics Clear Thermal Laminating	17.63
	01 1190 610 000 000 0	Elmer's Liquid School Glue, Slime & Craf	14.04
	01 1190 610 000 000 0	Morton Iodized Salt, All-Purpose Table S	10.02
	01 1190 610 000 000 0	Amazon Grocery, All Purpose Flour, 5 Lb	4.30
	01 1190 610 000 000 0	Praisebank Glitter Pipe Cleaners, Pipe C	8.99
	01 2320 610 000 000 0	books	15.17
	01 2320 610 000 000 0	1 desktop calendar	11.88
	01 2320 610 000 000 0	books	35.41
	01 2320 610 000 000 0	books	6.15
	01 2320 610 000 000 0	books	9.39
	01 2410 610 002 002 2	CR2032 batteries	5.09
	01 2610 610 001 001 1	Water filters ELM and HIGH	175.00
	01 2610 610 002 002 2	water filters	113.00
	01 2510 610 000 000 0	toner HP 148A	<u>66.49</u>
	Total		2,333.67
Austin, Brooke	01 1100 352 001 001 1	accompanist	1,550.00
	01 1100 352 001 001 1	mileage	<u>240.00</u>
	Total		1,790.00
B & H PHOTO-VIDEO	01 1100 610 001 001 1	Canon image printer and supplies	<u>3,363.25</u>
	Total		3,363.25
BAYARD AUTOMOTIVE	01 2730 352 000 000 0	Passenger Front Tire Repair	20.00
	01 2730 352 000 000 0	Passenger Side Inner Dual Tire Flat Repa	31.50
	01 2710 610 000 000 0	DEF	82.86
	01 1100 610 001 001 1	shop supplies	<u>117.10</u>
	Total		251.46
BAYARD PUBLIC SCHOOLS - LUNCH	01 1370	oct25 meals	1,831.40
	01 1160 610 000 000	aug25 adult meals	294.00
	01 1160 610 000 000	sept25 adult meals	539.00
	01 1160 610 000 000	oct25 adult meals	862.00
	01 1200 610 003 002 2	aug 25 iep meals	54.00
	01 1200 610 003 002 2	sept 25 iep meals	120.00
	01 1200 610 003 002 2	oct25 iep meals	132.00
	01 1370	oct25 prek meals	1,831.40
	01 1370	prek meals nov 25	<u>1,381.60</u>
	Total		7,045.40
BAYARD TRANSCRIPT	01 2310 540 000 000 0	nov publications	<u>461.12</u>
	Total		461.12
BENZEL PEST CONTROL	01 2620 352 001 001 1	pest control	121.86
	01 2620 352 002 002 2	pest control	<u>121.85</u>
	Total		243.71
BLACK HILLS ENERGY	01 2610 621 001 001 1	#242155 heating fuels	<u>2,327.33</u>
	Total		2,327.33
Calderon, Cassie	01 1200 591 003 002 2	interpreting services	3,066.28

	Total		3,066.28
CANNON FINANCIAL SERVICES	01 1100 352 002 002 2	copier lease	142.45
	01 1100 352 001 001 1	copier lease	142.45
	Total		284.90
CARDMEMBER SERVICE	01 2510 610 000 000 0	canva	13.99
	Total		13.99
CENTURY LINK	01 2510 382 000 000 0	#1510 telephone	163.57
	Total		163.57
CITY OF BAYARD	01 2610 621 000 000 0	electric #31200	39.00
	01 2610 621 001 001 1	electric #75400	5,694.46
	01 2610 410 001 001 1	utilities #75400	883.80
	01 2610 621 002 002 2	electric # 75600	434.40
	01 2610 410 002 002 2	utilities #75600	1,710.35
	Total		8,762.01
CONNECTING POINT	01 1100 352 001 001 1	service contract copiers	850.12
	01 1100 352 002 002 2	service contract copiers	850.11
	01 1100 352 001 001 1	service contract copiers	731.08
	01 1100 352 002 002 2	service contract copiers	731.07
	Total		3,162.38
CULLIGAN WATER CONDITION	01 2610 610 002 002 2	r/o	27.50
	Total		27.50
DAS STATE ACCOUNTING - CENTRAL	01 1100 382 000 000 0	oct25 network	317.87
	01 1100 382 000 000 0	sept ovt 25 network	585.74
	Total		903.61
EDUCATIONAL SERVICE UNIT #13	01 1160 330 000 000 0	media specialist day	25.00
	01 2211 330 001 001 1	cip workshop	225.00
	01 1200 330 003 000 0	cip workshop	25.00
	01 1160 591 000 000 0	psych non sped	1,386.00
	01 1100 382 000 000 0	dl	754.00
	01 1160 110 000 000	neva	708.33
	01 1100 382 000 000 0	erate	300.00
	01 1292 591 003 000 0	0-2 low vision sup	14.76
	01 1292 591 003 000 0	02 prek instructional	6.16
	01 1292 591 003 000 0	02 prek instructional sup	0.49
	01 1292 591 003 000 0	0-2 ot sup	15.31
	01 2161 591 003 002 2	elem ot	2,675.36
	01 2183 591 003 000 0	0-2 low vision	184.45
	01 2162 591 003 000	3-5 ot	843.64
	01 2163 591 003 000 0	0-2 ot	191.36
	01 2171 591 003 001 1	secondary ot	285.30
	01 2181 591 003 001 1	secondary low vision	566.95
	01 2181 591 003 001 1	secondary low vision	120.70
	01 1200 330 003 000 0	sped inservice	64.40
	01 1200 591 003 002 2	sup elem ot	214.03
	01 1200 591 003 001 1	sup secondary speech	34.32
	01 1200 591 003 001 1	sup secondary low vision	45.36
	01 1200 591 003 001 1	sup secondary pt	22.82
	01 1200 591 003 000	sup esu programs	226.91
	01 1200 591 003 001 1	meridian a	2,300.00
	01 1200 591 003 000	sped consultation	1,300.00
	01 1200 591 003 002 2	elem sup low vision	9.66
	01 1200 591 003 001 1	panhandle beginnings	2,849.00
	01 1291 591 003 000 0	sup 3-5 ot	67.49
	01 2151 591 003 001 1	speech secondary	400.50
	01 2151 591 003 001 1	speech secondary	28.50
	01 2141 591 003 001 1	secondary psych	2,245.32
	01 2141 591 003 002 2	elem psych	526.68
	01 2190 591 000 000 0	deaf and hard of hearing services	1,298.00
	01 2190 591 000 000 0	secondary transition services	680.00
	01 2120 591 001 001 1	psych non sped	1,386.00
	01 2190 591 000 000 0	dl	754.00
	01 2190 591 000 000 0	erate	300.00
	01 1160 591 000 000 0	neva	708.33
	01 1292 591 003 000 0	0-2 low vision sup	36.86
	01 1292 591 003 000 0	0-2 instructional prek	250.25
	01 1292 591 003 000 0	0-2 instructional prek sup	20.02
	01 1292 591 003 000 0	0-2 ot sup	19.65
	01 1292 591 003 000 0	0-2 o & m services	46.44
	01 2161 591 003 002 2	elem ot	2,139.00
	01 2161 591 003 001 1	secondary ot	46.00
	01 2183 591 003 000 0	0-2 low vision	460.70
	01 2183 591 003 000 0	0-2 orientation and mobility services	580.55
	01 2162 591 003 000	3-5 ot	421.36
	01 2182 591 003 000 0	3-5 low vision	368.05
	01 2163 591 003 000 0	0-2 ot	245.64

	01 2171 591 003 001 1	secondary pt	232.20
	01 2181 591 003 001 1	secondary low vision	928.20
	01 2181 591 003 002 2	elem low vision	573.75
	01 1200 330 003 000 0	sped inservice	64.40
	01 1200 591 003 002 2	elem ot sup	171.12
	01 1200 591 003 001 1	secondary sup speech	23.07
	01 1200 591 003 001 1	secondary sup speech	74.26
	01 1200 591 003 001 1	secondary sup pt	18.58
	01 1200 591 003 000	sup esu programs	226.91
	01 1200 591 003 001 1	meridian a	1,752.40
	01 1200 591 003 000	district consult	1,300.00
	01 1200 591 003 002 2	elem low vision sup	45.90
	01 1200 591 003 001 1	panhandle beginninqs	4,921.00
	01 1200 591 003 001 1	sup secondary ot	3.68
	01 1200 591 003 001 1	lifelinks	547.60
	01 1291 591 003 000 0	3-5 ot sup	33.71
	01 1291 591 003 000 0	3-5 sup low vision	29.44
	01 2151 591 003 001 1	speech	274.12
	01 2151 591 003 001 1	speech	14.25
	01 2141 591 003 002 2	elem psych	2,063.50
	01 2141 591 003 001 1	secondary psych	<u>708.50</u>
	Total		42,430.24
ETR	01 1100 610 001 001 1	Middle School subscription	277.97
	01 1100 610 001 001 1	Teacher edition	<u>25.27</u>
	Total		303.24
FLOYD'S SALES & SERVICE INC.	01 2710 610 000 000 0	Clamp Band, 4inch, Torque Tight	<u>14.03</u>
	Total		14.03
FNBO CARD	01 1100 580 001 001 1	parking	14.00
	01 1100 580 001 001 1	meal	27.76
	01 1100 580 001 001 1	meal	13.27
	01 2510 531 000 000 0	postage	11.26
	01 2510 531 000 000 0	postage	10.77
	01 2510 531 000 000 0	postage	10.48
	01 2510 531 000 000 0	mailchimp	13.00
	01 1100 810 001 001 1	edpuzzle	13.50
	01 1100 810 001 001 1	quitquit application fee	153.38
	01 2410 580 001 001 1	data conf fuel	36.99
	01 2410 580 001 001 1	data conf fuel	15.49
	01 2710 610 000 000 0	BUSBARN SUPPLIES	34.46
	01 2320 580 000 000 0	fuel	64.00
	01 1100 810 001 001 1	quizizz	216.00
	01 1100 810 001 001 1	conditional permit nde	125.00
	01 2510 810 000 000 0	fees	250.00
	01 1100 610 002 002 2	https://ststestingshop.secure-mall.com/c	95.58
	01 2510 531 000 000 0	mailchimp	13.00
	01 1100 810 001 001 1	edpuzzle	13.50
	01 1100 330 001 001 1	trinidad hr class	128.00
	01 2510 531 000 000 0	postage	10.48
	01 1100 810 001 001 1	kathleen certificate	<u>125.00</u>
	Total		1,394.92
FRONTIER OVERHEAD DOOR	01 2730 352 000 000 0	overhead door repairs	<u>415.00</u>
	Total		415.00
HEMINGFORD PULIC SCHOOLS	01 1100 382 001 001 1	25 fall spanish dl	<u>10,329.44</u>
	Total		10,329.44
HOLIDAY INN - KEARNEY	01 1160 580 000 000	dalbey lodginq data conf	<u>159.00</u>
	Total		159.00
IDEAL LINEN SUPPLY	01 2610 610 001 001 1	mops mats raqs	897.82
	01 2610 610 002 002 2	mops mats raqs	<u>1,710.19</u>
	Total		2,608.01
IDEAL/BLUFFS FACILITY SOLUTIONS	01 2610 610 002 002 2	Toilet paper paper towels	<u>938.70</u>
	Total		938.70
JOSTENS	01 2310 610 000 000 0	grad ribbons	<u>51.00</u>
	Total		51.00
KSB SCHOOL LAW	01 2330 317 000 000 0	legal fees	308.00
	01 2330 317 000 000 0	legal fees	<u>383.00</u>
	Total		691.00
KUSKIE STATION LLC	01 2710 626 000 000	bus fuel	3,917.39
	01 2610 626 001 001 1	custodial fuel	<u>105.02</u>
	Total		4,022.41
MATHESON TRI-GAS INC.	01 1100 610 001 001 1	repair tiq hose	<u>47.50</u>
	Total		47.50
MCI COMM SERVICE	01 2510 382 000 000 0	TELEPHONE	<u>39.45</u>
	Total		39.45
MENARDS	01 1100 610 001 001 1	mouse traps	6.76

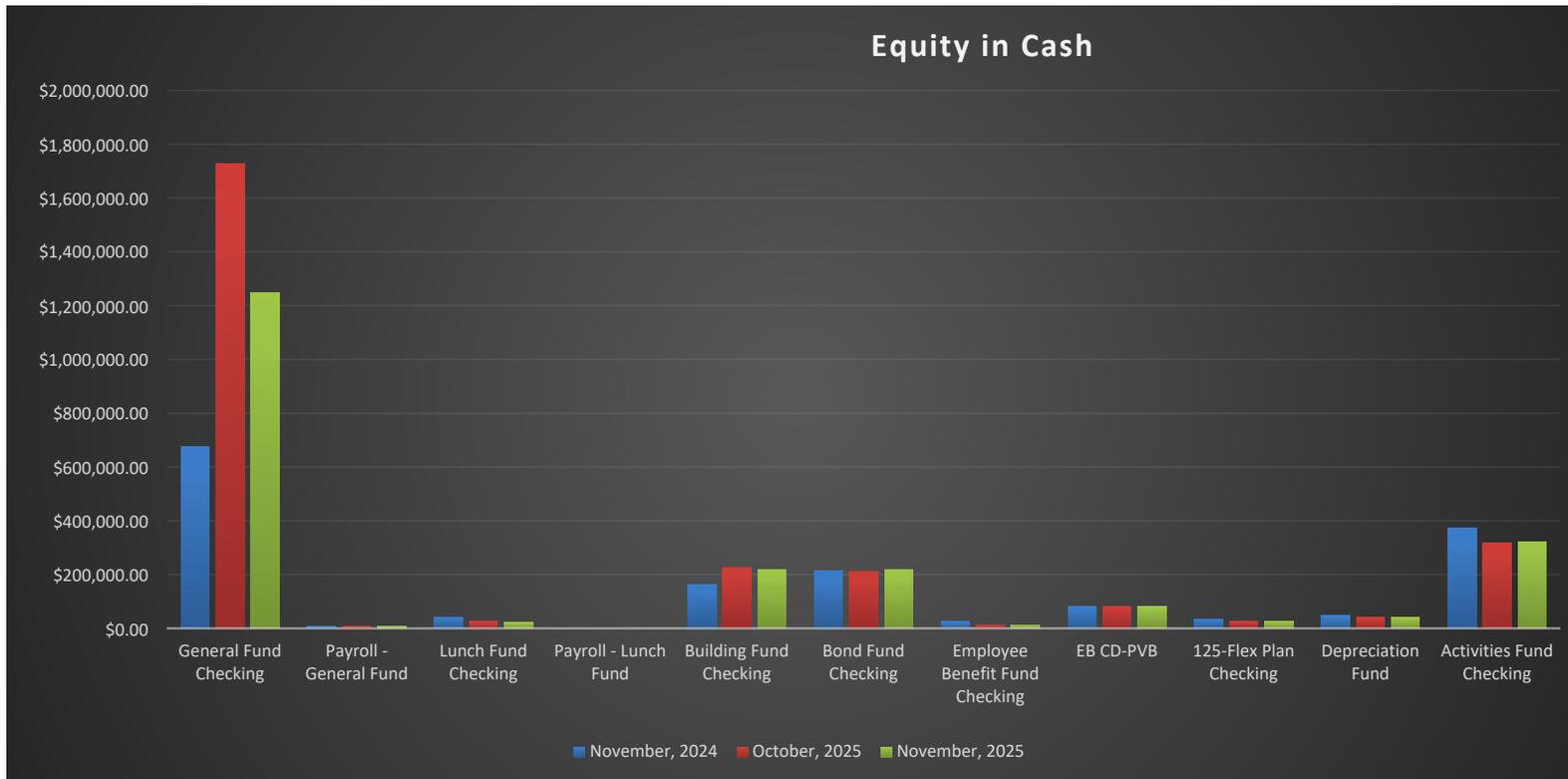
	01 1100 610 001 001 1	stain	25.94
	01 1100 610 001 001 1	rebate card	(32.70)
	01 2620 610 001 001 1	new bulbs for stain room	50.52
	01 1100 610 001 001 1	8th grade stool material	144.63
	01 2610 610 001 001 1	Big Bolt	<u>2.48</u>
	Total		197.63
MOBIUS	01 1100 352 001 001 1	maxpro cloud access	<u>110.00</u>
	Total		110.00
MORRILL COUNTY CLERK	01 2310 610 000 000 0	postcards	<u>1,390.66</u>
	Total		1,390.66
NATIONAL ART & SCHOOLS SUPPLIES, INC.	01 1100 610 000 000 0	annual buy	<u>47.36</u>
	Total		47.36
NE COUNCIL OF SCHOOL	01 2320 330 000 000 0	sup workshop nesbitt	<u>60.00</u>
	Total		60.00
NEBRASKA ASSOCIATION OF SCHOOL	01 2310 330 000 000 0	dankowski area membership meeting	<u>89.00</u>
	Total		89.00
OLIVERIUS, HEATHER	01 2510 580 000 000 0	mileage reimb	<u>22.40</u>
	Total		22.40
ONE SOURCE	01 1200 810 003 001 1	sped para background check	<u>29.50</u>
	Total		29.50
Oriental Trading Company, Inc.	01 1190 610 000 000 0	door decor	<u>9.98</u>
	Total		9.98
QUADIENT FINANCE USA, INC	01 2510 531 000 000 0	postage	<u>53.57</u>
	Total		53.57
QUADIENT LEASING	01 2510 531 000 000 0	postage meter lease	<u>158.97</u>
	Total		158.97
RAUNER & ASSOCIATES	01 2510 315 000 000 0	24-25 audit	<u>18,362.40</u>
	Total		18,362.40
SIGN GLASSES LLC	01 1200 591 003 002 2	remote interpreting	714.00
	01 1200 591 003 002 2	remote interpreting	<u>462.00</u>
	Total		1,176.00
SIMMONS OLSEN LAW FIRM P.C.	01 2330 317 000 000 0	legal fees	55.00
	01 2330 317 000 000 0	legal fees	220.00
	01 2330 317 000 000 0	legal fees	220.00
	01 2330 317 000 000 0	legal fees	<u>192.50</u>
	Total		687.50
SOAR PEDIATRIC THERAPY, LLC	01 2173 591 003 000 0	0-2 pt	6.83
	01 2172 591 003 000 0	3-5 pt	852.63
	01 2171 591 003 002 2	elem pt	<u>2,564.70</u>
	Total		3,424.16
Stuart, Bobbie	01 2510 580 000 000 0	mileage reimb	<u>112.00</u>
	Total		112.00
TIME MANAGEMENT SYSTEMS INC	01 2510 810 000 000 0	timeclock	<u>180.78</u>
	Total		180.78
WURDEMAN, GREGG	01 2730 352 000 000 0	bus repairs	<u>720.00</u>
	Total		720.00
PIPE WORKS PLUMBING LLC	03 4700 720 000 000	plumbing repairs	<u>1,341.01</u>
	Total		1,341.01
		General Fund Total	\$124,724.88
		Building Fund	\$1,341.01
		November Payroll	\$458,391.17
		December Payroll	\$439,197.91

Bayard Public Schools

Equity in Cash

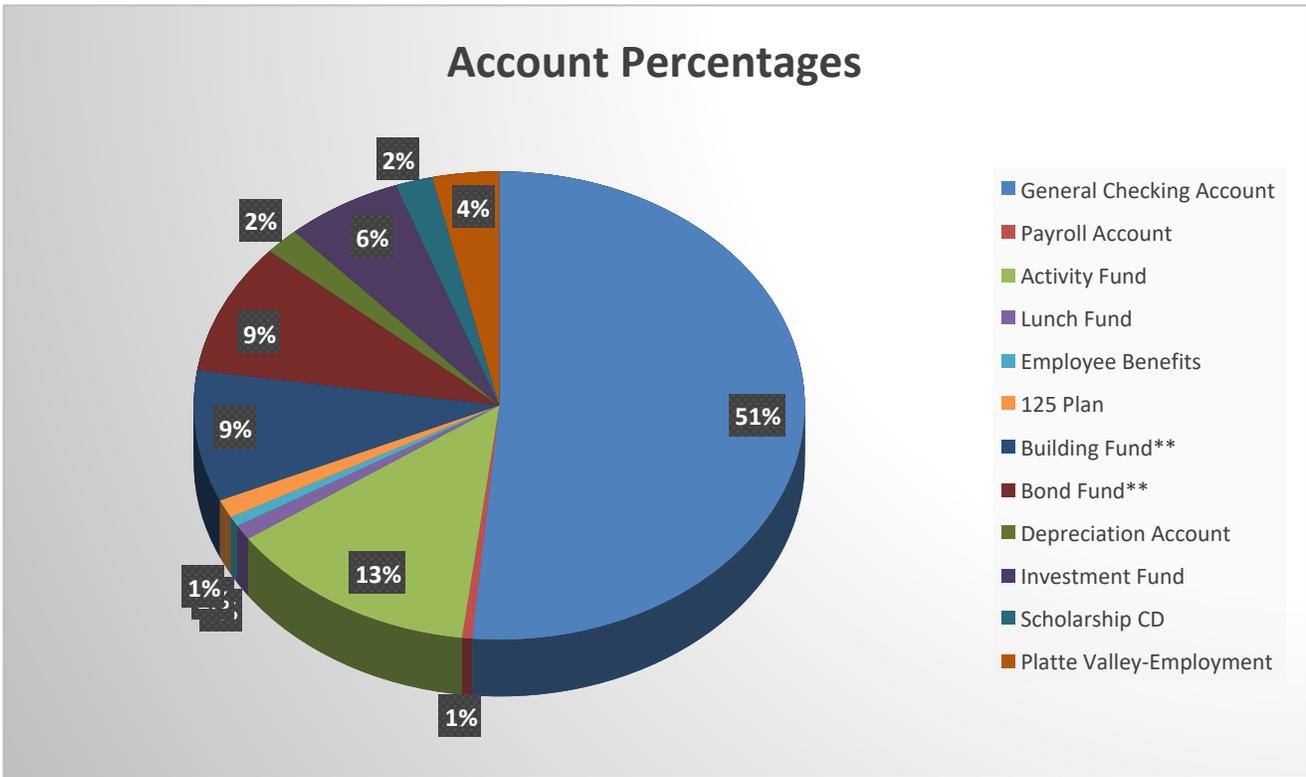
11/31/2025

Fund	Fund #	November, 2024 PRIOR YEAR BALANCE	October, 2025 PRIOR MONTH BALANCE	November, 2025 REVENUES	November, 2025 EXPENSES	November, 2025 ENDING BALANCE
General Fund Checking	01-101	\$678,758.48	1,731,121.12	85,951.34	(565,337.84)	\$1,251,734.62
Payroll - General Fund	01-104	\$10,759.99	\$ 13,104.89	444,219.27	(444,219.27)	\$ 13,104.89
Lunch Fund Checking	02-101	\$44,280.37	29,560.46	52,534.24	(56,973.14)	\$25,121.56
Payroll - Lunch Fund	02-104	\$0.00	0.00	14,171.90	(14,171.90)	\$0.00
Building Fund Checking	03-101	\$166,816.94	230,230.90	1,709.97	(11,540.25)	\$220,400.62
Bond Fund Checking	04-101	\$217,059.78	214,859.01	5,697.11	0.00	\$220,556.12
Employee Benefit Fund Checking	05-101	\$29,400.35	16,207.69	364.30	0.00	\$16,571.99
EB CD-PVB	05-106-1000	\$83,307.24	85,825.20	0.00	0.00	\$85,825.20
125-Flex Plan Checking	05-107	\$36,085.56	30,239.82	6,238.30	(5,423.18)	\$31,054.94
Depreciation Fund	06-101	\$51,312.25	45,283.34	40.70	0.00	\$45,324.04
Activities Fund Checking	07-101	\$375,565.19	319,309.06	38,385.16	(31,221.01)	\$326,473.21
Scholarship CD	07-114	\$54,229.29	48,370.30	0.00	0.00	\$48,370.30
Investment Fund	06-105	\$0.00	100,000.00	50,000.00	0.00	\$150,000.00
TOTAL		\$1,747,575.44	\$ 2,864,111.79	699,312.29	(1,128,886.59)	\$2,434,537.49



BAYARD PUBLIC SCHOOL
 TREASURER REPORT
 BANK STATEMENT BALANCES as of Nov 30, 2025

General Checking Account	\$	1,251,734.62	
Payroll Account	\$	13,104.89	
Activity Fund	\$	326,473.21	
Lunch Fund	\$	25,121.56	
Employee Benefits	\$	16,571.99	
125 Plan	\$	31,054.94	
Building Fund**	\$	220,400.62	
Bond Fund**	\$	220,556.12	
Depreciation Account	\$	45,324.04	
Investment Fund	\$	150,000.00	
Scholarship CD	\$	48,370.30	last months balance
Platte Valley-Employment	\$	85,825.20	
			\$ 2,434,537.49



Lori Liggett

Vacation Leave 20 days (160 hours) no more the 25 days	Dates	Hours
	10/10/2025	4
	11/7/2025	8
	11/10/2025	8
	11/11/2025	8
	11/12/2025	8
	1/9/2026	8

44 Total hours used

Sick Leave 10 days (80 hours) no more then 60 days	Dates	Hours
	7/7/2025	8
	7/8/2025	8
	7/9/2025	8
	8/13/2025	8
	8/26/2025	4
	9/1/2025	8 sick bank
	10/28/2025	1
	12/15/2025	8

53 Total hours used

Superintendent Report
December 2025

Six months in!

1. Assessment work. At the meeting I will be presenting the current assessment data and other statistical information about the district found in the 2024-2025 AQuESTT report that was recently released. The report may not be stellar, however we have met as a staff and discussed the results, identified some of the problems, and formulated some recommendations to address those. This is not going to be an overnight fix or an easy one. It will take commitment and dedication by all stakeholders, I feel confident that we can do better moving forward.
2. The coach bus has another mechanical issue. The fan for the motor went out. Hope contacted Floyd's and they are going to be able to repair it over the Christmas break. Additionally another route bus needs new steer tires.
3. The HVAC system that was returned by Troy Little appears to be used. Jeff had the HVAC guy from Johnson Control look at it, and he does not recommend installing it for various reasons. I contacted the Morrill County attorney to see what our options are, but I have not heard back yet.
4. Some good news our adjusted State Aid went from \$1,594,384 to \$1,722,428 an increase of \$128,044! Along with this our formula student per pupil cost report showed that our adjusted General Fund operating expenditures per formula student of 299.19 created a \$15,588.69 per pupil cost. Last year you had 305.13 formula students with per pupil cost of \$17,092.71. Your per formula student costs are less than the following local schools:
Banner 26,583.92 125 students
Minatare 25,377.51 140.55 students
Crawford- 18,834.94 157.60 students
Leyton 26,630.07 153.04 students
Potter Dix- 21622.77 162.86 students
Garden County 18736.17 203.71 students
Morrill 23224.24 245.96 students
Kimball 17173.88 370.15 students
Hemingford 16756.06 371.48 students
Bridgeport 16830.51 490.32 students
5. Other financial news, we were able to add another \$50,000 to the investment fund this month.
6. The audit will be presented, it appears it is a positive audit, they did point out an overage in revenues in the Depreciation Fund, Activity Fund, Employee Benefit Fund and Nutrition Fund, however Bobbie has sound explanations for those transactions.



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of School District No. 21 on the School District's student membership and attendance reporting for the Nebraska Department of Education attendance reporting. The School District is responsible for the student membership information of School District No. 21 as of August 31, 2025. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.
We found no exceptions as a result of the procedures.
- 2) We determined that the School District was following its policies and procedures for collecting student census data.
We found no exceptions as a result of the procedures.
- 3) We determined attendance at the School District is collected at least daily and calculated to the nearest hundredth of a day.
We found no exceptions as a result of the procedures.
- 4) We determined the School District maintains a cumulative attendance and membership record for each student.
We found no exceptions as a result of the procedures.
- 5) We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
We found no exceptions as a result of the procedures.
- 6) We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2024-2025 school year.
We found no exceptions as a result of the procedures.
- 7) We sampled 13 students from the ADVISER report for the year ended August 31, 2025 and traced the days enrolled, present, and absent to the School District's information system.
We found no exceptions as a result of the procedures.
- 8) Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record, and that the students were enrolled in the appropriate grade.
We found no exceptions as a result of the procedures.

- 9) We sampled 60 General fund disbursements, noting the School District's allocation to the school district/building level.

We found no exceptions as a result of the procedures.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of School District No. 21 as of August 31, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.



Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2025

**SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2025
AND
ACCOUNTANT'S OPINION THEREON**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying modified financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District, as of August 31, 2025, and the respective changes in modified cash-basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of School District No. 21, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-35 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other

matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Rauner & Assoc. P.C." The signature is written in a cursive, flowing style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2025



BAYARD PUBLIC SCHOOL DISTRICT NO. 21 MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2025. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Bayard Public School District No. 21.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District reports all of its activities as governmental activities.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual governmental fund is reported as separate columns in the fund financial statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and School District commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

On the government-wide financial statements:

- The School District’s total net position, as compared to the prior fiscal year, increased by \$644,312.
- During the year, the School District’s disbursements were \$644,312 less than the \$7,830,132 in current receipts.

On the fund financial statements:

- Ending fund balance increased from \$2,534,871 in fiscal year 2023-24 to \$3,179,183 in fiscal year 2024-25, an increase of \$644,312 or 25.42%.
- In the General Fund, unassigned funds increased from \$1,413,976 in fiscal year 2023-24 to \$2,099,947 in fiscal year 2024-25, an increase of \$685,971 or 48.51%.
- Total General Fund actual revenues were less than budgeted by \$105,472 and total General Fund actual expenditures were \$1,773,535 less than budgeted.
- The School District’s General Fund disbursements in fiscal year 2024-25 were less than the prior year disbursements by \$272,630, a decrease of 4.14%.
- The certified taxable value for the School District increased 10.79% to \$391,583,135 from the 2023-24 certified value.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District’s combined net position was \$3,179,183 on August 31, 2025. This was an increase of 25.42% or \$644,312 from the prior year.

Statement of District's Net Position

	2025	2024	% Change
Assets			
Current Assets	\$ 3,179,183	\$ 2,534,871	25.42%
Total Assets	\$ 3,179,183	\$ 2,534,871	25.42%
Net Position			
Restricted	\$ 447,966	\$ 369,628	21.19%
Unrestricted	2,731,217	2,165,243	26.14%
Total Net Position	\$ 3,179,183	\$ 2,534,871	25.42%

Changes in the District's Net Position

	2025	2024	% Change
Receipts			
Program Receipts	\$ 1,732,763	\$ 1,777,637	-2.52%
General Receipts:			
Property Taxes	2,917,281	3,441,912	-15.24%
State Aid	1,423,776	1,847,221	-22.92%
Other Local, County, & State Receipts	1,756,312	731,525	140.09%
Total Receipts	\$ 7,830,132	\$ 7,798,295	0.41%
Disbursements			
Instructional, & Support Services	3,918,242	3,589,669	9.15%
Administrative & Business Services	877,429	822,717	6.65%
Operation & Maintenance	620,173	836,038	-25.82%
Student Transportation	339,493	352,990	-3.82%
Federal Programs	409,261	835,755	-51.03%
Other	188,963	258,252	-26.83%
Debt Service	215,034	210,990	1.92%
Student Activities	320,438	358,276	-10.56%
School Nutrition	296,787	294,902	0.64%
Total Disbursements	7,185,820	7,559,589	-4.94%
Increase/(Decrease) in Net Position	644,312	238,706	169.92%
Beginning Net Position	2,534,871	2,296,165	10.40%
Ending Net Position	\$ 3,179,183	\$ 2,534,871	25.42%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$644,312. The increase in the overall net position is indicated in the table below.

Fund	Beginning				Ending Balance 8/31/2025	Change in Fund Balance
	Balance 9/1/2024	Receipts	Disbursements	Transfers		
General	\$ 1,413,976	\$ 6,996,771	\$ 6,285,800	\$ (25,000)	\$ 2,099,947	\$ 685,971
Depreciation	51,147	675	6,627	-	45,195	(5,952)
Employee Benefit	145,569	2,811	11,576	-	136,804	(8,765)
School Activities	471,983	248,987	320,438	-	400,532	(71,451)
School Nutrition	82,568	237,958	296,787	25,000	48,739	(33,829)
Special Building	165,521	125,748	49,558	-	241,711	76,190
Bond	204,107	217,182	215,034	-	206,255	2,148
Total	\$ 2,534,871	\$ 7,830,132	\$ 7,185,820	\$ -	\$ 3,179,183	\$ 644,312

The largest single source of receipts for the School District is Property Tax. State Aid is the second largest source of receipts for the School District. The School District's assessed valuation increased from \$353,444,918 to \$391,583,135, an increase of 10.79%.

The following table shows the property tax rates, by fund, for fiscal years 2023-24 and 2024-25, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2024-25 would be \$1,084.

Fund	2023-24 Ley	2024-25 Ley	Ley Change	Percentage Change
General	0.986771	0.999686	0.01292	1.31%
Bond	0.062453	0.055718	(0.00674)	-10.78%
Special Building Fund	0.034294	0.030954	(0.00334)	-9.74%
Total	1.083518	1.086358	0.00284	0.26%

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2023-24 was \$1,847,221 and for the 2024-25 fiscal year, it decreased by \$423,445 to \$1,423,776.

	Year Ended 8/31/2024	% of Total	Year Ended 8/31/2025	% of Total
Receipts				
Property Tax	\$ 3,104,822	44.72%	\$ 2,612,298	37.34%
State Aid	1,847,221	26.61%	1,423,776	20.35%
Federal Receipts	741,918	10.69%	713,117	10.19%
Other Local, County, State, Receipts	1,248,942	17.99%	2,247,580	32.12%
Total Receipts	\$ 6,942,903	100.00%	\$ 6,996,771	100.00%
Disbursements				
Instruction & Instructional Support	\$ 3,589,669	54.53%	\$ 3,906,666	61.90%
Administration & Business Services	822,717	12.50%	877,429	13.90%
Operation & Maintenance	584,047	8.87%	563,988	8.94%
Transportation	322,990	4.91%	339,493	5.38%
Federal Programs	835,755	12.69%	409,261	6.49%
Other	258,252	3.92%	188,963	2.99%
Transfers	170,000	2.58%	25,000	0.40%
Total Disbursements	\$ 6,583,430	100.00%	\$ 6,310,800	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2024-25 fiscal year, the School District's General Fund Cash Position increased by \$685,971. The following table provides a detailed picture of the increase in cash position:

	2024-25 Budget	Year-End Actual	Difference
9/1/2024 Actual Beginning Balance	\$ 982,092	\$ 1,413,976	\$ 431,884
Receipts			
Property Taxes	3,875,454	2,612,298	(1,263,156)
State Aid	1,419,274	1,423,776	4,502
Other Local	207,600	232,755	25,155
County	38,000	70,178	32,178
Special Education	330,000	489,861	159,861
Other	101,000	1,454,786	1,353,786
Federal Programs	1,130,915	713,117	(417,798)
Total Receipts	7,102,243	6,996,771	(105,472)
Expenditures	8,084,335	6,310,800	(1,773,535)
08/31/2025 Ending Balance	\$ -	\$ 2,099,947	\$ 2,099,947

As detailed in the table, total receipts were \$105,472 less than budgeted, and the budget of expenditures was underspent by \$1,773,535.

In preparing the School District for the 2024-2025 school year, it is known that the total valuation of the School District increased. High interest rates will negate the increased valuation we experienced this year. Prior years we were having decreased valuations. This decrease had been offset by increased valuations of property in Morrill County, Banner County, and Box Butte County. It is likely that changes in valuation along with decreases in enrollment will continue to impact the amount of state aid received by the School District. There is a likelihood in subsequent years that the decrease in valuation

may reduce the local resources available through property tax levy. School District is expecting a continued decrease in future years due to an unstable farm economy. There was a decrease in State Aid from \$1,845,749 in 23-24 to \$1,419,274 in 24-25. Enrollment has a trend of decreasing for the School District for over a decade and we are working hard to rebound from that. Maintaining comparability in employee compensation in compliance with the collective bargaining statutes of the state could cause long term expenditure increases in staff costs. To offset some of these increases, staffing levels have been reduced as we can due to attrition. It is anticipated that similar reductions will be necessary in the future. It is also possible that uncontrollable expenditures have a possibility to continue to increase at high levels. These expenditures include, but are not limited to, health insurance, utility costs, minimum wage increases, unfunded and underfunded state mandates, property insurance and fuel costs for facilities and vehicles, and exported goods.. The School District will also continue to experience increases in labor costs during the 2025-2026 school year and beyond. Additional numbers of students in special education programs has resulted in the need to hire an additional special education staff. The district is consolidating positions when feasible. The district has invested in Early Childhood education and CTE programming to try to increase enrollment and meet the needs of the community. The District has worked hard to improve its financial health by decreasing spending in areas that have the least amount of impact on student learning and will continue to do so.

DEBT ADMINISTRATION

The School District has maintained exceptional bond ratings. At year-end, the School District had \$630,000 in outstanding debt, consisting of general obligation bonds, series 2021.

	Balance 9/1/2024	Increases	Retirements	Balance 8/31/2025
General Obligation Refunding				
Bonds (Series 2021)	\$ 630,000	\$ -	\$ 210,000	\$ 420,000
General Obligation Refunding				
Bonds (Series 2021)	\$ 630,000	\$ -	\$ 210,000	\$ 420,000

OTHER INFORMATION

As a long-term trend, School District enrollment has experienced a decline. This trend of enrollment is not such that personnel can be easily eliminated to help cut expenses. The school district has already required the elementary to make some operational changes to educate students with fewer staff members by departmentalizing the upper elementary and reducing the regular elementary teaching staff. In 2023-2024 the district invested in updated HVAC in the elementary which has helped reduce utility costs. The district just approved the sale of two parcels of land, one of which was a building on main street that was starting to deteriorate which will eliminate the need to invest in repairs and will also be able to remove the property from having to have property insurance coverage. The lot the district purchased in 2017 is being leased by a local church and they are now responsible to upkeep the mowing which will reduce the school manpower to maintain and wear on district owned equipment. The District recently completed the process of constructing a greenhouse for agricultural education purposes. This has added to the utility cost increases but ensures our FFA is self-sufficient to cover the cost of the program with the fundraising opportunity it has provided to the students. During the 2018-2019 school year, Bayard Elementary received the designation for Comprehensive School Improvement funding. The district is working tirelessly to meet the goals in the CSI program and hopes to exit which will result in a loss of federal funding. The High School building had some structural issues that were addressed to stabilize the building along has some anticipated roofing issues that has impacted the district's cash reserve. Continuous repairs and upgrades to the school's HVAC systems are necessary but costly. There has been a reduction in federal funds as the ESSER funds have ceased. The school district will be taking a shift on offering more vocational offerings as partnerships grow to become more competitive with neighboring schools to retain and grow our enrollment. The district will continue to research and apply for grants to help this initiative along with building relationships with community partners. There is concern of financial cash flow if the government shutdown continues and the General Fund has to help support the Nutrition fund. There are also some concerns of what to expect for federal programming in the future and the school has worked to help advocate for the programs impacted in our district.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Bayard Public Schools, PO Box 607, Bayard, NE 69334. Our telephone number is (308) 586-1325, our fax number is (308) 586-1638, and our email address is lori.liggett@bayardtigers.org.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2025

	<u>Governmental Activities</u>
	<u>2025</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,415,204
Cash with Fiscal Agent	678,154
Investments	<u>85,825</u>
Total Assets	<u>3,179,183</u>
NET POSITION	
Restricted:	
Building Improvements	241,711
Debt Service	206,255
Unrestricted	<u>2,731,217</u>
Total Net Position	<u>\$ 3,179,183</u>

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

Functions/Programs	Disbursements	Program Receipts		2025	Net (Disbursements) Receipts and Changes in Net Position Governmental Activities	
		Charges for Services	Operating Grants and Contributions			
Governmental Activities:						
Instruction	\$ (2,899,974)	\$ (2,093)	\$ 24,712	\$ (2,877,355)		
Special Education	(600,016)	-	514,062	(85,954)		
Summer School	(13,312)	-	-	(13,312)		
Support Services - Students	(339,534)	-	-	(339,534)		
Support Services - Instruction	(65,406)	-	-	(65,406)		
Board of Education	(193,994)	-	-	(193,994)		
Executive Administration	(182,435)	-	-	(182,435)		
District Legal Services	(11,063)	-	-	(11,063)		
Office of Principal	(311,716)	-	-	(311,716)		
Central Services	(178,221)	-	-	(178,221)		
Operation & Maintenance of Plant	(620,173)	-	-	(620,173)		
Student Transportation	(302,426)	-	-	(302,426)		
Special Education Transportation	(37,067)	-	12,369	(24,698)		
Other Support Services	(146,210)	-	-	(146,210)		
Community Services	(6,275)	-	-	(6,275)		
Categorical Grants from Corporations	-	-	500	500		
State Programs	(36,478)	-	-	(36,478)		
Federal Programs	(409,261)	-	702,431	293,170		
Debt Service - Principal	(210,000)	-	-	(210,000)		
Debt Service - Interest	(4,515)	-	-	(4,515)		
Debt Service - Other	(519)	-	-	(519)		
School Nutrition	(296,787)	34,320	197,475	(64,992)		
Student Activities	(320,438)	-	248,987	(71,451)		
Total Governmental Activities	\$ (7,185,820)	\$ 32,227	\$ 1,700,536	(5,453,057)		
General Receipts:						
Taxes:						
Property				2,917,281		
Public Power District Sales Tax				2,556		
Motor Vehicle				187,722		
State and County Shared Receipts, unrestricted				1,514,837		
State Aid				1,423,776		
Interest Income				17,522		
Insurance Adjustments				-		
Other				33,675		
Total General Receipts				6,097,369		
Change in Net Position				644,312		
Net Position - Beginning				2,534,871		
Net Position - Ending				\$ 3,179,183		

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2025

	Special Revenue Funds			Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds	
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2025
ASSETS								
Cash and Cash Equivalents	\$ 1,485,286	\$ 50,979	\$ 48,739	\$ 400,532	\$ 45,195	\$ 223,328	\$ 161,145	\$ 2,415,204
Cash with Fiscal Agent	614,661	-	-	-	-	18,383	45,110	678,154
Investments	-	85,825	-	-	-	-	-	85,825
Total Assets	\$ 2,099,947	\$ 136,804	\$ 48,739	\$ 400,532	\$ 45,195	\$ 241,711	\$ 206,255	\$ 3,179,183
FUND BALANCES								
Restricted for:								
Building Improvements	-	-	-	-	-	241,711	-	241,711
Debt Service	-	-	-	-	-	-	206,255	206,255
Committed to:								
Capital Outlay	-	-	-	-	45,195	-	-	45,195
Employee Benefits	-	136,804	-	-	-	-	-	136,804
Nutrition Activity	-	-	48,739	-	-	-	-	48,739
Student Activities	-	-	-	400,532	-	-	-	400,532
Unassigned:	2,099,947	-	-	-	-	-	-	2,099,947
	<u>2,099,947</u>	<u>136,804</u>	<u>48,739</u>	<u>400,532</u>	<u>45,195</u>	<u>241,711</u>	<u>206,255</u>	<u>3,179,183</u>
Total Liabilities and Fund Balances	\$ 2,099,947	\$ 136,804	\$ 48,739	\$ 400,532	\$ 45,195	\$ 241,711	\$ 206,255	\$ 3,179,183

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	Special Revenue Funds				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2025
RECEIPTS								
Local Sources	\$ 2,845,053	\$ 2,811	\$ 40,483	\$ 248,987	\$ 675	\$ 86,172	\$ 195,532	\$ 3,419,713
County Sources	70,178	-	-	-	-	-	-	70,178
State Sources	3,368,423	-	1,655	-	-	39,576	21,650	3,431,304
Federal Sources	713,117	-	195,820	-	-	-	-	908,937
Other	-	-	-	-	-	-	-	-
Total Receipts	6,996,771	2,811	237,958	248,987	675	125,748	217,182	7,830,132
DISBURSEMENTS								
Instruction	2,888,398	11,576	-	-	-	-	-	2,899,974
Special Education	600,016	-	-	-	-	-	-	600,016
Summer School	13,312	-	-	-	-	-	-	13,312
Support Services - Students	339,534	-	-	-	-	-	-	339,534
Support Services - Instruction	65,406	-	-	-	-	-	-	65,406
Board of Education	193,994	-	-	-	-	-	-	193,994
Executive Administration	182,435	-	-	-	-	-	-	182,435
District Legal Services	11,063	-	-	-	-	-	-	11,063
Office of Principal	311,716	-	-	-	-	-	-	311,716
Central Services	178,221	-	-	-	-	-	-	178,221
Operation & Maintenance of Plant	563,988	-	-	-	6,627	49,558	-	620,173
Student Transportation	302,426	-	-	-	-	-	-	302,426
Special Education Transportation	37,067	-	-	-	-	-	-	37,067
Other Support Services	146,210	-	-	-	-	-	-	146,210
Community Services	6,275	-	-	-	-	-	-	6,275
State Programs	36,478	-	-	-	-	-	-	36,478
Federal Programs	409,261	-	-	-	-	-	-	409,261
Debt Service-Principal	-	-	-	-	-	-	210,000	210,000
Debt Service-Interest	-	-	-	-	-	-	4,515	4,515
Debt Service-Other	-	-	-	-	-	-	519	519
School Nutrition	-	-	296,787	-	-	-	-	296,787
Student Activities	-	-	-	320,438	-	-	-	320,438
Total Disbursements	6,285,800	11,576	296,787	320,438	6,627	49,558	215,034	7,185,820
Excess (Deficiency) of Receipts Over (under) Disbursements	710,971	(8,765)	(58,829)	(71,451)	(5,952)	76,190	2,148	644,312
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	25,000	-	-	-	-	25,000
Transfers Out	(25,000)	-	-	-	-	-	-	(25,000)
	(25,000)	-	25,000	-	-	-	-	-
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	685,971	(8,765)	(33,829)	(71,451)	(5,952)	76,190	2,148	644,312
Fund Balances - Beginning	1,413,976	145,569	82,568	471,983	51,147	165,521	204,107	2,534,871
Fund Balances - Ending	\$ 2,099,947	\$ 136,804	\$ 48,739	\$ 400,532	\$ 45,195	\$ 241,711	\$ 206,255	\$ 3,179,183

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Bayard Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

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

A. Reporting Entity

School District No. 21's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS - EXHIBIT E
(Continued)

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

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

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

The School District reports the following major governmental funds:

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

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue funds:

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

Capital Project Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund and the Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. This fund is considered a component of the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

Debt Service Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The reporting entity includes the following debt service funds.

Bond Fund – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. If the fund balance is not sufficient to meet interest or bond payments, the General Fund shall be used for these payments.

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2025.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as “Due To/From Other Funds”.

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District’s policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

The School District has implemented GASB 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the School District Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District's taxpayers are reported as program receipts. Program receipts in Instructional activity includes tuition received and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances, if present in the fund financial statements, have been eliminated or reclassified.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

F. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimated); accordingly, actual results could differ from those estimates.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state, and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that is considered material to the financial statements or that is required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. Cash and Cash Equivalents

Nebraska State Statutes provide that the School District, with the consent of its board of education, may invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash and cash equivalents for the School District at August 31, 2025, consisted of the following:

Cash and Cash Equivalents	\$ 2,415,204
Total Governmental Funds	<u>\$ 2,415,204</u>

The bank balances of the School District's cash and cash equivalents were entirely insured and or collateralized as of August 31, 2025. All securities collateralizing the School District's cash and cash equivalents were held by the School District's agent in the School District's name.

B. Investments

The School District's investments are carried at cost, which approximates fair value due to the short-term maturity of these instruments. Debt is carried at cost, which approximates fair value due to the proximity of the implicit rates of these financial instruments and the prevailing market rates for similar instruments. As of August 31, 2025, the cost of the School District's investments was \$85,825.

The School District's fair value measurements policy established a framework for measuring fair value and expanded disclosures about fair value measurements.

The policy applies to all assets and liabilities that are measured and reported on a fair value basis. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values.

The policy requires that each asset and liability carried at fair value be classified into one of the following categories:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

A summary of the investments held by the School District at August 31, 2025, and the related category for determining fair value follows:

	Cost	Fair Value
Certificates of Deposit (Level 1)	\$ 85,825	\$ 85,825
Total Governmental Funds	\$ 85,825	\$ 85,825

The \$85,825 investments held in certificates of deposit were entirely insured and collateralized as of August 31, 2025.

C. Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referenced above. The three types of deposit and investment risks are as follows:

1. Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to receive the value of its deposits or collateral securities in the possession of a third party.
2. Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterpart defaults on its principal and /or interest payments owed to the School District.
3. Interest Rate Risk – for deposits and investment, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

D. Interfund Transfers and Balances

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These Interfund transfers are eliminated in the government-wide Statement of Activities. The following is a schedule of operating transfers for the year ended August 31, 2025:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 25,000
Nutrition Fund	25,000	-
Total Operating Transfers	\$ 25,000	\$ 25,000

Transfers from the General Fund were used to support the school nutrition program (\$25,000).

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

The School District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained plus creditable Service equals 85 or greater.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$3,572,249. Total covered payroll was \$3,427,477. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates the School Employees Retirement System ("the Plan"), The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-part actuarial valuation report.

LB645 states the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

Fund Status	Employee	Employer	State
100% or above	7.25%	7.32%	0.00%
Between 98% and less than 100%	8.00%	8.08%	0.70%
Between 96% and less than 98%	8.75%	8.84%	0.70%
Less than 96%	9.75%	9.85%	2.00%

The employee contribution was equal to 9.78 percent from July 1, 2024, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The School District (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025, was \$329,278.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025, and 0.7 percent July 1, 2025, to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

2. Pension Liabilities

At June 30, 2025 the District had a liability (asset) of (\$685,781) for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024 based on actuarial valuation report. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was 0.1990%, which was an increase of 0.34980% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension (income) expense was (\$135,954).

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

3. Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.0 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled mortality Table (static table).

The actuarial assumptions used in the July 1, 2024, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

3. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123

4. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.0%	\$ 2,167,102
Current discount rate	7.0%	\$ (685,781)
1% increase	8.0%	\$ (3,024,888)

5. Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

B. Other Benefit Plans

1. Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. In the final year of employment, the District will buy an employee's unused personal leave days and PTO leave days at a daily rate of one half of the current substitute teacher pay. The value of this potential future liability was \$3,321 as of August 31, 2025.
2. Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. There were no payments made in fiscal 2025. As of August 31, 2025, the School District had commitments for early retirement payments totaling \$171. Obligations for 2025-26 are projected to be \$171.

C. Federal Food Commodities

The School District received \$11,297 worth of Federal Food Commodities for the year ended August 31, 2025.

D. Commitments and Contingencies

1. Unemployment Compensation:

The School is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2025-2026 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

4. Long-Term Debt:

a. Bonds Payable

On May 6, 2021, the School District issued \$1,250,000 of Series 2021 General Obligation Refunding Bonds for the purpose of paying and redeeming the School District's previously issued and outstanding General Obligation Bonds, Series 2016 with outstanding principal of \$1,215,000 by current refunding. The School District issued \$1,250,000 of the Series 2021 General Obligation Refunding Bonds to purchase direct obligations of the United States government that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the long-term debt schedule listed in these notes. With the refunding, the School District reduced its aggregate debt service payments to maturity by \$17,027 and obtained an economic gain (difference between present value of the debt service payments on the old and new debt) of \$29,219.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The Series 2021 General Obligation Refunding Bonds call for annual principal and semi-annual interest payments with interest rates of .300% to .0850%. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	TOTAL
2026	210,000	3,255	213,255
2027	210,000	1,788	211,788
Totals	<u>\$ 420,000</u>	<u>\$ 5,043</u>	<u>\$ 425,043</u>

b. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 09/01/24	Increases	Retirements	Balance 08/31/25	Amounts Due Within One Year
General Obligation Refunding Bonds (Series 2021)	\$ 630,000	-	\$ 210,000	\$ 420,000	\$ 210,000
Total	<u>\$ 630,000</u>	<u>-</u>	<u>\$ 210,000</u>	<u>\$ 420,000</u>	<u>\$ 210,000</u>

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels. The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2023, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT F

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 982,092	\$ 1,413,976
Receipts:		
Local Sources:		
1100 Property Taxes	3,875,454	2,612,298
1115 Carline Taxes	18,000	16,605
1120 Public Power District Sales Tax	2,700	2,479
1125 Motor Vehicle Taxes	160,000	187,722
1140 Penalties & Interest on Taxes	10,000	12,077
1370 Preschool Tuition & Fees	2,000	(2,093)
1510 Interest	7,000	8,376
1911 Fines and Licenses	900	1,430
1925 Categorical Grants - Corporate	-	500
1980 Refund of Prior Year Expenditures	-	-
1990 Other	7,000	5,659
	<u>4,083,054</u>	<u>2,845,053</u>
County Sources:		
2110 Fines and Licenses	20,000	47,991
2210 ESU Receipts	18,000	22,187
	<u>38,000</u>	<u>70,178</u>
State Sources:		
3110 State Aid	1,419,274	1,423,776
3120 Special Education	330,000	477,492
3125 Special Education Transportation	-	12,369
3130 Homestead Exemption	-	84,705
3131 Property Tax Credit	-	1,186,408
3166 Flex Funding School Age Support Services	-	36,570
3180 Prorate Motor Vehicle	6,000	8,149
3400 State Apportionment	60,000	124,928
3500 State Categorical Programs	7,500	-
3512 Distance Education	10,000	9,495
3535 Payment for High Ability Learners	4,500	4,531
3541 Early Childhood	13,000	-
	<u>1,850,274</u>	<u>3,368,423</u>
Federal Sources:		
4212 Title I Support for Improvement	115,000	169,488
4310 REAP	15,000	24,247
4505 Title I	15,000	190,810
4509 Title II, Part A	-	27,103
4500 IDEA Base and Enrollment	115,000	51,935
4524 Other Federal Non-Categorical	123,443	-
4530 Other Federal Categorical Receipts	125,500	-
4531 Title IV, Part B 21st Century	50,000	88,899
4708 Medicaid in Public Schools	15,000	6,753
4709 Medicaid Administrative Activities	2,000	3,933
4998 ESSER III	101,000	149,949
	<u>676,943</u>	<u>713,117</u>
Other Non-Revenue Receipts:		
5690 Other Non-Revenue Receipts	453,972	-
	<u>453,972</u>	<u>-</u>
Total Receipts	<u>7,102,243</u>	<u>6,996,771</u>
Total Available Resources	<u>8,084,335</u>	<u>8,410,747</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT F
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 2,845,000	\$ 2,888,398
1200 Special Education	650,000	600,016
1300 Summer School	20,000	13,312
2100 Support Services - Students	355,000	339,534
2200 Support Services - Instruction	125,000	65,406
2310 Board of Education	265,000	193,994
2320 Executive Administrative Services	190,000	182,435
2330 District Legal Services	15,000	11,063
2400 Office of Principal	300,000	311,716
2510 Central Services	225,000	178,221
2600 Operation & Maintenance of Plant	650,000	563,988
2710 Student Transportation	400,000	302,426
2712 Special Education Transportation	15,000	37,067
2900 Other Support Services	35,000	146,210
3300 Community Services	1,000	6,275
3500 State Programs	145,000	36,478
6000 Federal Programs	485,943	409,261
Budget Authority	1,192,392	-
Total Disbursements	7,914,335	6,285,800
Other Financing Uses:		
8000 Transfers	170,000	25,000
Total Disbursements and Transfers	8,084,335	6,310,800
FUND BALANCE, End of Year	\$ -	\$ 2,099,947

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT G

EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 135,417	\$ 145,569
Receipts:		
1510 Interest	1,500	2,811
Total Available Resources	<u>136,917</u>	<u>148,380</u>
Disbursements:		
2900 Retirement Incentive Plan Payments	136,917	11,576
Total Disbursements	<u>136,917</u>	<u>11,576</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 136,804</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT H

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 3,226	\$ 82,568
Receipts:		
1510 Interest	90	334
1611 Lunchroom Sales	38,500	34,320
1990 Other Local Receipts	-	5,829
3150 State Reimbursement	2,500	1,655
4210 Federal Reimbursement	205,500	195,820
Total Receipts	<u>246,590</u>	<u>237,958</u>
Total Available Resources	<u>249,816</u>	<u>320,526</u>
Disbursements:		
3100 Salaries	91,500	84,916
3100 Employee Benefits	3,400	33,435
3100 Purchased Services	-	83
3100 Supplies & Materials	6,500	2,530
3100 Food	200,000	174,068
3100 Other	5,000	1,755
Total Disbursements	<u>306,400</u>	<u>296,787</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	<u>56,584</u>	<u>25,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 48,739</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT I

ACTIVITIES FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 427,535	\$ 471,983
Receipts:		
1510 Interest	2,000	2,666
1710 Activities Gate Revenue	25,000	30,148
1740 Other Fees	1,000	2,917
1741 Extracurricular Activities Feed	-	11,960
1790 Other Activity Income	120,000	185,889
1920 Contributions & Donations	-	15,407
1990 Other Local Receipts	24,000	-
Total Receipts and Transfers	<u>172,000</u>	<u>248,987</u>
Total Available Resources	<u>599,535</u>	<u>720,970</u>
Disbursements:		
2900 Purchased Services	-	110,808
2900 Supplies	-	186,830
2900 Miscellaneous Expenditures	674,535	22,800
Total Disbursements	<u>674,535</u>	<u>320,438</u>
Other Financing Sources:		
5200 Transfer from General	75,000	-
	<u>75,000</u>	<u>-</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 400,532</u>

See Notes to the Required Supplementary Information (RSI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT J

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 28,718	\$ 51,147
Receipts:		
1510 Interest	-	675
Total Available Resources	<u>28,718</u>	<u>51,822</u>
Disbursements:		
2900 Re-Appropriated Funds	-	-
2900 Supplies	-	69
2900 Capital Outlay	28,718	6,558
Total Disbursements	<u>28,718</u>	<u>6,627</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 45,195</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT K

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 162,209	\$ 165,521
Receipts:		
Local Sources:		
1100 Property Taxes	120,000	82,210
1115 Carline Taxes	300	514
1120 Public Power Dist Sales Tax	50	77
1510 Interest	1,500	3,371
	<u>121,850</u>	<u>86,172</u>
State Sources:		
3130 Homestead	-	2,623
3131 Property Tax Credit	-	36,736
3180 Pro-rate Motor Vehicle	200	217
	<u>200</u>	<u>39,576</u>
Total Receipts	<u>122,050</u>	<u>125,748</u>
Total Available Resources	<u>284,259</u>	<u>291,269</u>
Disbursements:		
4600 Purchases Services	50,000	-
4600 Supplies	45,000	446
4700 Building	189,259	49,112
Total Disbursements	<u>284,259</u>	<u>49,558</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 241,711</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT L

DEBT SERVICE (BOND) FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 190,354	\$ 204,107
Receipts:		
Local Sources:		
1100 Property Taxes	216,000	192,651
1115 Carline Taxes	700	926
1510 Interest	2,340	1,955
	219,040	195,532
State Sources:		
3130 Homestead	-	4,721
3131 Property Tax Credit	-	16,325
3180 Pro-rate Motor Vehicle	200	466
3990 Other State Receipts	-	138
	200	21,650
Total Receipts	219,240	217,182
Total Available Resources	409,594	421,289
Disbursements:		
5000 Principal	210,000	210,000
5000 Interest	5,300	4,515
5000 Other	194,294	519
Total Disbursements	409,594	215,034
FUND BALANCE, End of Year	\$ -	\$ 206,255

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT M

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2025

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Bond Fund, Activity Fund, Cooperative Fund and Student Fee Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing. The School District must notify the County Clerk of the need to participate by September 5. The hearing will be held between September 14-24.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 15.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least four days prior to the hearing.

NOTES TO THE SUPPLEMENTARY
INFORMATION (SI) –

EXHIBIT M
(Continued)

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 15.

C. Student Fee Fund

The School District completed a budget for the Student Fee Fund. The total budget of the expenditures for the Student Fee Fund was \$1,500. The actual expenditures were \$0 and no activity was reported for this fund in the fiscal year.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	2025	For Comparative Purposes Only 2024
Instruction - Non-Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 1,341,103	\$ 1,316,668
Substitutes	63,592	40,462
Instructional Aides and Assistants	5,806	5,152
Non-Instructional	43,647	34,305
Employee Benefits	545,718	533,201
Purchased Services	23,348	36,518
Distance Learning	40,992	31,049
Supplies and Materials	63,101	43,031
Textbooks	63,535	-
Property	7,036	2,496
Other	57,118	34,286
	<u>2,254,996</u>	<u>2,077,168</u>
Instruction - Flex Spending:		
Salaries:		
Teachers/Professional Staff	31,785	30,313
Employee Benefits	15,255	15,407
	<u>47,040</u>	<u>45,720</u>
Instruction - LEP:		
Salaries:		
Teachers/Professional Staff	25,010	25,010
Employee Benefits	11,267	4,212
	<u>36,277</u>	<u>29,222</u>
Instruction - Poverty:		
Salaries:		
Teachers/Professional Staff	125,530	188,124
Clerical and Paraprofessional Staff	42,374	63,604
Substitutes	188	375
Non-Instructional	78,787	44,500
Employee Benefits	95,788	161,251
Purchased Services	32,546	17,592
Supplies and Materials	15,464	14,816
Other	3,326	-
	<u>394,003</u>	<u>490,262</u>
Instruction - Early Childhood:		
Salaries:		
Teachers/Professional Staff	94,924	-
Clerical and Paraprofessional Staff	28,876	-
Employee Benefits	30,599	-
Supplies and Materials	1,683	-
	<u>156,082</u>	<u>-</u>
Total Instruction	<u>2,888,398</u>	<u>2,642,372</u>

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	2024	For Comparative Purposes Only 2024
Instruction - Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 131,918	\$ 137,901
Substitutes	1,875	1,313
Instructional Aides and Assistants	207,050	133,430
Employee Benefits	161,785	114,471
Purchased Services	87,216	131,094
Supplies and Materials	8,039	7,489
Capital Outlay	-	348
Other	2,133	793
	600,016	526,839
Summer School:		
Salaries:		
Teachers/Professional Staff	9,403	15,114
Employee Benefits	3,909	3,933
	13,312	19,047
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	90,833	47,764
Employee Benefits	41,329	22,062
Purchased Services	207,253	204,392
Supplies and Materials	119	-
	339,534	274,218
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	40,560	77,672
Employee Benefits	14,180	22,563
Purchased Services	560	3,895
Supplies and Materials	7,187	14,463
Other	2,919	8,600
	65,406	127,193
General Administration - Board of Education:		
Purchased Services	24,091	9,180
Liability Insurance	138,541	141,803
Supplies and Materials	21,207	10,301
Other	10,155	9,747
	193,994	171,031
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	140,258	135,000
Employee Benefits	41,104	41,962
Purchased Services	984	1,099
Supplies and Materials	-	131
Other	89	100
	182,435	178,292

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	2024	For Comparative Purposes Only 2024
District Legal Services:		
Contracted Legal Services	\$ 11,063	\$ 4,718
Office of Principal:		
Salaries:		
Professional Staff	150,298	137,692
Professional/Non Certified Staff	75,695	63,631
Employee Benefits	83,043	62,346
Purchased Services	426	1,499
Supplies and Materials	1,794	2,019
Property	-	-
Other	460	1,041
	<u>311,716</u>	<u>268,228</u>
Central Services:		
Salaries:		
Professional/Non Certified Staff	71,978	75,528
Employee Benefits	56,753	56,663
Purchased Services	38,675	54,826
Supplies and Materials	3,277	4,732
Other	7,538	8,699
	<u>178,221</u>	<u>200,448</u>
Operation & Maintenance of Plant:		
Salaries:		
Professional/Non Certified Staff	172,022	159,287
Employee Benefits	84,588	83,708
Purchased Services	99,826	162,030
Supplies and Materials	207,552	179,022
Other	-	-
	<u>563,988</u>	<u>584,047</u>
Student Transportation:		
Salaries:		
Professional/Non Certified Staff	127,903	120,240
Employee Benefits	44,161	58,012
Purchased Services	75,729	52,251
Mileage to Parents	-	-
Supplies and Materials	53,846	75,760
Other	787	1,265
	<u>302,426</u>	<u>307,528</u>

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	2025	For Comparative Purposes Only 2024
Special Education Transportation		
Salaries:		
Non-Instructional	\$ 14,664	\$ 14,399
Employee Benefits	1,102	1,063
Purchased Services	675	-
Mileage to Parents	1,114	-
Supplies and Materials	3,512	-
Property	16,000	-
	<u>37,067</u>	<u>15,462</u>
Other Support Services:		
Salaries:		
Non-Instructional	39,609	30,983
Teachers/Professional Staff	84,000	82,030
Employee Benefits	22,601	21,666
Purchased Services		
	<u>146,210</u>	<u>134,679</u>
Community Services:		
Instructional Aides and Assistants	4,984	-
Employee Benefits	381	-
Supplies	910	830
	<u>6,275</u>	<u>830</u>
State Programs:		
Salaries:		
Teachers/Professional Staff	15,069	76,117
Instructional Aides and Assistants	-	22,187
Non-Instructional	5,625	-
Employee Benefits	5,107	17,442
Purchased Services	-	2,950
Supplies	10,677	3,876
Property	-	171
	<u>36,478</u>	<u>122,743</u>
Federal Programs:		
Title I, Part A ESEA/ESSA	138,172	129,214
Title I, Part A, Support for Improvement	112,659	107,885
IDEA Preschool (619) base allocation	1,211	1,201
IDEA Enrollment/Poverty	79,261	75,110
IDEA Proportionate Share	-	2,104
Title IV, Part B 21st Century Community Learning Centers	53,711	52,279
Other Federal Categorical	-	15,538
REAP	24,247	20,537
ESSER III	-	431,887
	<u>409,261</u>	<u>835,755</u>
Transfers:		
Employee Benefit Fund	-	10,000
Nutrition Fund	25,000	60,000
Depreciation Fund	-	25,000
Activity Fund	-	75,000
	<u>25,000</u>	<u>170,000</u>
Total Operational Cash Disbursements	<u>\$ 6,310,800</u>	<u>\$ 6,583,430</u>



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

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2025. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned responses as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

School District No. 21's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned responses. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2025

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2025

FINANCIAL STATEMENT FINDINGS

2025-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.



November 5, 2025

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

We have audited the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the School District's policies and procedures:

In the fiscal year ending 2025, total expenditures in the School District's Depreciation Fund, Activity Fund, Employee Benefit Fund and Nutrition Fund exceeded total revenues after transfers by \$5,952, \$71,451, \$8,765 and \$33,829, respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of each of these programs to ensure that the programs are cost effective and financially feasible.

Rauner & Associates noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the entity's ability to segregate duties is limited and not economically feasible. Further, the District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the accounting principles generally accepted in the United States of America. As such, the auditor assisted with the preparation of the financial statements and related disclosures for the year ended August 31, 2025.

Other Matters

We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balances – budget and actual, and the general fund supplemental schedules of operational cash disbursements, and the schedule of expenditures, of federal awards, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled supplementary

information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Rauner & Assoc. P.C." in a cursive, flowing script.

RAUNER & ASSOCIATES, P.C.
Certified Public Accountants

**A.M. "Mike" Cillessen Memorial Board
Volunteer Section Award Nomination Form**

Nominee:

Name: Jonathon McMillon Peters

Nominated by:

Name: Bobbie Stuart

Daytime Phone: _____ Home or Mobile Phone: _____

Address: _____

City: _____ State: _____ Zip: _____

E-mail Address: _____

Please provide a brief statement below. Areas of consideration include but are NOT limited to the following:

Need: Briefly describe nominee's volunteer services and the need for these services in the school.

Impact: Describe the impact or difference the nominee's volunteer service made in the school.

Initiative: Did nominee start a new program, use new methods to solve problems, initiate activities?

Challenges: Did the nominee overcome unusual challenges, such as a disability, limited resources, and public perception?

You may attach up to two pages of attachments to this form.

Jonathon has an enthusiastic persona and jumps in wherever he can to help. He has served as a Student Board Rep, volunteered time to distribute after-school snacks in the High School, helps with morning crossing guard duty, and the afterschool program. He is often seen helping in many capacities in the activities dept.

DEADLINE FOR SUBMISSION IS THE FIRST THURSDAY IN DECEMBER.

SEND NOMINATIONS TO:

Bayard Public Schools, Attn: Office of the Superintendent, PO Box 607, Bayard, NE 69334

Johnson Controls planned service proposal

Prepared for BAYARD ELEMENTARY SCHOOL

Customer
BAYARD ELEMENTARY SCHOOL

Local Johnson Controls Office
5125 CARROLL COURT SUITE 400
EVANSVILLE, WY 82636

Agreement Start Date:
01/01/2026

Proposal Date
07/22/2025

Estimate No:
1-1QHP659U



Partnering with you to deliver value-driven solutions

Every day, we transform the environments where people live, work, learn and play. From optimizing building performance to improving safety and enhancing comfort, we are here to power your mission.

A Planned Service Agreement with Johnson Controls provides you with a customized service strategy designed around the needs of your facility. Our approach features a combination of scheduled, predictive and preventative maintenance services that focus on your goals.

As your building technology services partner, Johnson Controls delivers an unmatched service experience delivered by factory-trained, highly skilled technicians who optimize operations of the buildings we work with, creating productive and safe environments for the people within.

By integrating our service expertise with innovative processes and technologies, our value-driven planned service solutions deliver sustainable results, minimize equipment downtime and maximize occupant comfort.

With more than a century of healthy buildings expertise, Johnson Controls leverages technologies to successfully deliver smart solutions to facilities worldwide.



Johnson Controls was recognized by Frost & Sullivan as the 2020 North American Company of the Year for innovation in the Smart connected Chillers market

Executive summary

Planned service proposal for BAYARD ELEMENTARY SCHOOL

Dear Customer,

We value and appreciate your interest in Johnson Controls as a service provider for your building systems and are pleased to provide a value-driven maintenance solution for your facility. The enclosed proposal outlines the Planned Service Agreement we have developed on your facility.

Details are included in the Planned Service Agreement summary (Schedule A), but highlights are as follows:

- In this proposal we are offering a service agreement for 1 Year starting 01/01/2026 and ending 12/31/2026.
- The agreement price for first year is \$33,946.00; see Schedule A, Supplemental Price and Payment Terms, for pricing in subsequent years.
- The equipment options and number of visits being provided for each piece of equipment are described in Schedule A, Equipment list.

As a manufacturer of both mechanical and controls systems, Johnson Controls has the expertise and resources to provide proper maintenance and repair services for your facility.

Again, thank you for your interest in Johnson Controls and we look forward to becoming your building technology services partner.

Please contact me if you have any questions.

Sincerely,

Mitchell Wood
Service Manager
(866) 825-8861

The power behind your mission

Benefits of planned service

A Planned Service Agreement with Johnson Controls will allow you to optimize your building's facility performance, providing dependability, sustainability and energy efficiency. You'll get a value-driven solution that fits your specific goals, delivered with the attention of a local service company backed by the resources of a global organization.

With this Planned Service Agreement, Johnson Controls can help you achieve the following five objectives:

1. **Identify energy savings Opportunities**

Since HVAC equipment accounts for a major portion of a building's energy usage, keeping your system performing at optimum levels may lead to a significant reduction in energy costs.

2. **Reduce future repair costs**

Routine maintenance may maximize the life of your equipment and may reduce equipment breakdowns.

3. **Extend asset life**

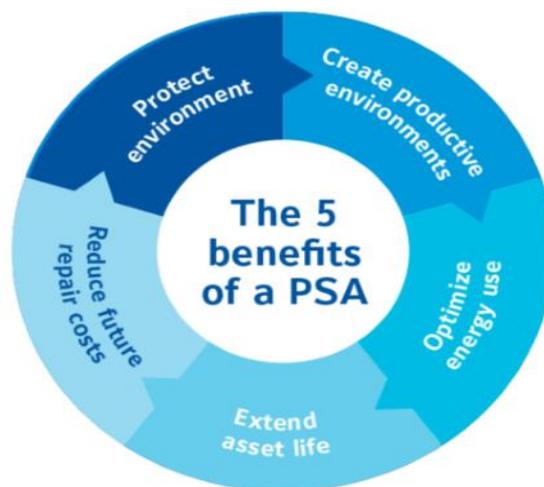
Through proactive, factory-recommended maintenance, the life of your HVAC assets may be extended, maximizing the return on your investment.

4. **Ensure productive environments**

Whether creating a comfortable place where employees can be productive or controlling a space to meet specialized needs, maintenance can help you achieve an optimal environment for the work that is being accomplished

5. **Promote environmental health and safety**

When proper indoor conditions and plant requirements are maintained, business outcomes may be improved by minimizing sick leave, reducing accidents, minimizing greenhouse gas emissions and managing refrigerant requirements.



All of the services we perform on your equipment are aligned with "The 5 Values of Planned Maintenance" and our technicians understand how the work they perform can help you accomplish your business objectives.

Our partnership

Personalized account management

A Planned Service Agreement also provides you with the support of an entire team that knows your site and can closely work with you on budget planning and asset management. Your local Johnson Controls account management team can help guide planned replacement, energy retrofits and other building improvement projects. You'll have peace of mind that an entire team of skilled professionals will be looking out for what is best for your facility and budget.

A culture of safety

Johnson Controls technicians take safety seriously and personally, and integrate it into everything they do. All of our technicians participate in regular and thorough safety training. Because of their personal commitment, we are a leader in the HVAC service industry for workplace safety performance. This means that you do not have to worry about us when we are on your site.

Commitment to customer satisfaction

Throughout the term of your Planned Service Agreement, we will periodically survey you and use your feedback to continue to make improvements to our service processes and products. Our goal is to deliver the most consistent and complete service experience possible. To meet this goal, we've developed and implemented standards and procedures to ensure you receive the ultimate service experience – every time.

Energy & sustainability

A more sustainable world one building at a time – Johnson Controls is a company that started more than 125 years ago with a product that reduced energy use in buildings. We've been saving energy for customers ever since. Today, Johnson Controls is a global leader in creating smart environments where people live, work and play, helping to create a more comfortable, safe and sustainable world.

The value of integrity

Johnson Controls has a long, proud history of integrity. We do what we say we will do and stand behind our commitments. Our good reputation builds trust and loyalty. In recognition for our commitment to ethics across our global operations, we are honored to be named one of the World's Most Ethical Companies by Ethisphere Institute, a leading think tank dedicated to business ethics and corporate social responsibility. In addition, Corporate Responsibility Magazine recognizes Johnson Controls as one of the top companies in its annual "100 Best Corporate Citizens" list.

Service delivery

As part of the delivery of this Planned Service Agreement, Johnson Controls will dedicate a local customer service agent responsible for having a clear understanding of the agreement scope, and your facility procedures and protocols.

A high-level overview around our service delivery process is outlined below including scheduling, emergency service, on-site paperwork, communication and performing repairs outside of the agreement scope.

Scheduling

Preventative maintenance service will be scheduled using our automated service management system. In advance of the scheduled service visit, our technician is sent a notice of service to a smartphone. Once the technician acknowledges the request, your customer service agent will call or e-mail your on-site contact to let you know the start date and type of service scheduled.

The technician checks in, wears personal protective equipment, performs the task(s) as assigned, checks out with you and asks for a screen capture signature on the smartphone device. A work order is then e-mailed, faxed or printed for your records.

Emergency services

Emergency service can be provided 7 days a week, 24 hours a day, 365 days a year. During normal business hours, emergency service will be coordinated by the customer service agent. After hours, weekends and holidays, the emergency service number transfers to the Johnson Controls after-hours call center and on-call technicians are dispatched as needed.

Johnson Controls is committed to dispatching a technician within hours of receiving your call through the service line. A work order is e-mailed, faxed or printed for your records. Depending on the terms of your agreement, you may incur charges for after hour services.

Communication

A detailed communication plan will be provided to you so you know how often we will provide information to you regarding your Planned Service Agreement. The communication plan will also provide you with your main contacts at Johnson Controls.

Approval process for non-covered items

Johnson Controls will adhere to your procurement process. No work will be performed outside of the agreement scope without prior approval. Johnson Controls will work with you closely to ensure your procurement process is followed before any non-covered item work is started.

Summary of services and options

Comprehensive and operational inspections

During comprehensive and operational inspections, Johnson Controls will perform routine checks of the equipment for common issues caused by normal wear and tear on the equipment. Additional tests can be run to confirm the equipment's performance.

Routine maintenance, such as lubrication, cleaning and tightening connections, can be performed depending on the type of equipment being serviced. Routine maintenance is one of the keys to the five values of maintenance – it can help identify energy saving opportunities, reduce future repair costs, extend asset life, ensure productive environments, and promote health and safety.

Combustion Analysis

Combustion analysis and subsequent adjustments are critical to efficient boiler operation. Boiler fuel, whether natural gas or oil, must burn in the proper combination of fuel and air (oxygen). Poor combustion can create soot deposits on the tubes, impairing heat transfer. Incomplete combustion can also lead to the potential formation of CO (carbon monoxide); an odorless gas that can harm occupants in the mechanical room and/or building. Johnson Controls technicians will analyze the flue gas to determine if optimal fuel/air ratios are present.

Customer Portal / Service Information Access

The Johnson Controls customer portal is the online gateway to easily access various elements of your service information. This real-time, self-service mechanism is just one more way for you to stay in touch with our service within your facilities. Using the internet, you can view service call history by location, monitor agreements, as well as view asset and invoice information.

Summary

Thank you for considering Johnson Controls as your building technology services partner. The following agreement document includes all the details surrounding your Planned Service Agreement.

With planned service from Johnson Controls, you'll get a value-driven solution that can help optimize your building controls and equipment performance, providing dependability, sustainability and energy efficiency. You'll get a solution that fits your specific goals, delivered with the attention of a local service company backed by the resources of a global organization.

The power behind your mission

Planned Service Agreement

Customer Name : BAYARD ELEMENTARY SCHOOL
Address: E 8TH ST BAYARD,NE 69334-0000
Proposal Date: 07/22/2025
Estimate #: 1-1QHP659U

Scope of Service

Johnson Controls, Inc. ("JCI") and the Customer (collectively the "Parties") agree Preventative Maintenance Services, as defined in Schedule A ("Services"), will be provided by JCI at the Customer's facility. This Planned Service Agreement, the Equipment List, Supplemental Price and Payment Terms, Terms and Conditions, and Schedules attached hereto and incorporated by this reference as if set forth fully herein (collectively the "Agreement"), cover the rights and obligations of both the Customer and JCI.

Extended Service Options for Premium Coverage

If Premium Coverage is selected, on-site repair services to the equipment will be provided as specified in this Agreement for the equipment listed in the attached Equipment List.

Equipment List

Only the equipment listed in the Equipment List will be covered as part of this Agreement. Any changes to the Equipment List must be agreed upon in writing by both Parties.

Term / Automatic Renewal

This Agreement takes effect on 01/01/2026 and will continue until 12/31/2026 ("Original Term"). The Agreement will automatically renew and extend for successive terms equal to the Original Term unless the Customer or JCI gives the other written notice it does not want to renew prior to the end of the then-current term (each a "Renewal Term"). The notice must be delivered at least (90) days prior to the end of the Original Term or of any Renewal Term. The Original Term and any Renewal Term may be referred to herein as the "Term". Renewal price adjustments are discussed in the Terms and Conditions.

Refrigerant Charges

Refrigerant is not included under this Agreement and will be billed separately to the Customer by JCI.

Schedule A - Equipment List

BAYARD JUNIOR AND SENIOR HIGH SCHOOL	726 4TH AVE BAYARD, NE 69334-2065
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Product: Roof Top Unit (RTU), Cooling/Gas Heating, with Economizer, 8-15 Tons

Quantity: 6 Coverage Level: Basic	Services Provided 1 Condenser Coil Cleaning 2 Operational (Mid Season - Cooling/Heating with Economizer) 1 Gas Heating Comprehensive (with Economizer) 1 Cooling Comprehensive (with Economizer)
--------------------------------------	---

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
RTU Band Commons Area	McQuay International	CUR085FN21	5 VJ84078-01
RTU - AAON 1 - South			
RTU - AAON 2 - North	Aeon Coil Products	RN-016-3-0-BA02	200904-ANGM05327
Woodshop Classroom McQuay	McQuay International	CUR085FN1	5VJ84079-03
Woodshop Work Area	McQuay International	CUR085FN21	5VJ 84079-03

Product: Roof Top Unit (RTU), Cooling/Gas Heating, with Economizer, 25.5-60 Tons

Quantity: 1 Coverage Level: Basic	Services Provided 1 Condenser Coil Cleaning 2 Operational (Mid Season - Cooling/Heating with Economizer) 1 Gas Heating Comprehensive (with Economizer) 1 Cooling Comprehensive (with Economizer)
--------------------------------------	---

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Auditorium - McQuay Unit	McQuay International	T	G

Product: Roof Top Unit (RTU), Cooling/Gas Heating, with Economizer, <8 Tons

Quantity: 10 Coverage Level: Basic	Services Provided 1 Condenser Coil Cleaning 2 Operational (Mid Season - Cooling/Heating with Economizer) 1 Gas Heating Comprehensive (with Economizer) 1 Cooling Comprehensive (with Economizer)
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<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Choir Classroom Concession Area	Snyder General		0973077090
Old Locker Room - Boys			
Old Locker Room - Girls	Trane	YSC036AIRHAOP000	2321016581
RTU - AAON 3 - 100% Freshair		RM-006-3-0-EA09-53	200904-AMGF48059

Johnson Controls **Planned Service Proposal**
 Prepared for BAYARD ELEMENTARY SCHOOL

Classroom	9		
RTU - AAON 4 - North			
RTU - AAON 5 - South			
RTU - AAON 6 - New Locker Rooms			
Weight Room Hallway	Rheem	RKNL-B120DL22E	F481400847
Welding Shop Classroom	McQuay International	PGDB048F1DOIN2X	R89239C042

Product: Pneumatic, Logic Network Time Ctrl

Quantity: 1

Coverage Level: Basic

Services Provided

2 Operational

Customer Tag

ELECTRIC PANEL MECH ROOM

Manufacturer

Model #

Serial #

Product: Chiller, Air Cooled, Reciprocating, 40-99 Tons

Quantity: 1

Coverage Level: Basic

Services Provided

3 Operational
 1 Condenser Coil Cleaning
 1 Comprehensive

Customer Tag

Mcquay 60T chiller

Manufacturer

Model #

Serial #

Product: Boiler, Gas-Fired, Water Tube, 151-300 HP

Quantity: 1

Coverage Level: Basic

Services Provided

3 Operational
 1 Combustion Analysis
 1 Comprehensive

Customer Tag

Mech room boiler

Manufacturer

Model #

Serial #

Product: Pump, Circulating, 0-10 HP

Quantity: 4

Coverage Level: Basic

Services Provided

3 Operational
 1 Comprehensive

Customer Tag

PUMP-SML Circ Boiler
 PUMP-SML Circ Chiller

Manufacturer

Model #

Serial #

Johnson Controls **Planned Service Proposal**
 Prepared for BAYARD ELEMENTARY SCHOOL

PUMP-SML System 1
 PUMP-SML System 2

Product: Terminal Product, Unit Ventilator, 500-1000 CFM

Quantity: 29
 Coverage Level: Basic

Services Provided
 1 Operational

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Unit Vents 001			
Unit Vents 002			
Unit Vents 003			
Unit Vents 004			
Unit Vents 005			
Unit Vents 006			
Unit Vents 007			
Unit Vents 008			
Unit Vents 009			
Unit Vents 010			
Unit Vents 011			
Unit Vents 012			
Unit Vents 013			
Unit Vents 014			
Unit Vents 015			
Unit Vents 016			
Unit Vents 017			
Unit Vents 018			
Unit Vents 019			
Unit Vents 020			
Unit Vents 021			
Unit Vents 022			
Unit Vents 023			
Unit Vents 024			
Unit Vents 025			
Unit Vents 026			
Unit Vents 027		SCBBTEWY15151	6VL10037-00
Unit Vents GYM FREE STANDING 01			
Unit Vents GYM FREE STANDING 02			

Product: Computer Room Unit, with Remote Condenser, 5-12.5 Tons

Quantity: 1
 Coverage Level: Basic

Services Provided
 3 Operational
 1 Comprehensive

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
small split - computer room			

BAYARD ELEMENTARY SCHOOL	E 8TH ST BAYARD, NE 69334-0000
---------------------------------	---

Product: Boiler, Gas-Fired, Fire Tube, <50 HP			
Quantity: 1		Services Provided	
Coverage Level: Basic		3	Operational
		1	Comprehensive
<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Boiler 2			

Product: Air Compressor/Dryer, Air Compressor, Commercial, <5 HP			
Quantity: 1		Services Provided	
Coverage Level: Basic		3	Operational
		1	Comprehensive
<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Boiler Room Air Compressor			

Product: Pneumatic, Receiver Controller			
Quantity: 6		Services Provided	
Coverage Level: Basic		2	Operational
<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Classroom Mixed Air #01			
Classroom Mixed Air #02			
Classroom Mixed Air #03			
Classroom Mixed Air #04			
Classroom Mixed Air #05			
Classroom Mixed Air #06			

Product: Pneumatic, Room Thermostat			
Quantity: 13		Services Provided	
Coverage Level: Basic		2	Operational
<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>

BAYARD ELEMENTARY SCHOOL	E 8TH ST BAYARD, NE 69334-0000
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Classroom tstat #01
Classroom tstat #02
Classroom tstat #03
Classroom tstat #04
Classroom tstat #05
Classroom tstat #06
Classroom tstat #07
Classroom tstat #08
Classroom tstat #09
Classroom tstat #10
Classroom tstat #11
Classroom tstat #12
Classroom tstat #13

Product: Terminal Product, Fan Coil Unit (FCU), Horizontal Air Flow, >1800 CFM

Quantity: 13	Services Provided
Coverage Level: Basic	1 Operational

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Fan Coil Unit #01			
Fan Coil Unit #02			
Fan Coil Unit #03			
Fan Coil Unit #04			
Fan Coil Unit #05			
Fan Coil Unit #06			
Fan Coil Unit #07			
Fan Coil Unit #08			
Fan Coil Unit #09			
Fan Coil Unit #10			
Fan Coil Unit #11			
Fan Coil Unit #12			
Fan Coil Unit #13			

Product: Split System, Cooling Only, <7.5 Tons

Quantity: 5	Services Provided
Coverage Level: Basic	1 Condenser Coil Cleaning
	3 Operational (Mid Season - Cooling Only)
	1 Cooling Comprehensive

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Kitchen			
SPLIT Gym 1 SouthEast	Bryant	561CP060-H	2802EO4871
SPLIT Gym 2 NorthWest	JCI_YORK	TCD2B60S31SA	C2D3589824
SPLIT Gym 3 NorthEast	Bryant	561CP060-H	4602E13923
SPLIT Gym 4 Southwest	JCI_YORK	TCD2B60S31SA	C2C3529678

Product: Pump, Circulating, 0-10 HP

Johnson Controls **Planned Service Proposal**
 Prepared for BAYARD ELEMENTARY SCHOOL

BAYARD ELEMENTARY SCHOOL	E 8TH ST BAYARD, NE 69334-0000
---------------------------------	---

Quantity: 2
 Coverage Level: Basic

Services Provided
 3 Operational
 1 Comprehensive

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
PUMP- Fan Coil Units			
PUMP-Gym AHU			

Product: Refrigeration, Refrigerator Walk-in

Quantity: 1
 Coverage Level: Basic

Services Provided
 4 Operational

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Walk-In Cooler			

Product: Refrigeration, Freezer Walk-in

Quantity: 1
 Coverage Level: Basic

Services Provided
 4 Operational

<u>Customer Tag</u>	<u>Manufacturer</u>	<u>Model #</u>	<u>Serial #</u>
Walk-In Freezer	Copeland		2410086

Equipment tasking

Air Compressor/Dryer, Air Compressor, Commercial, <5 HP

Comprehensive

- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Drain condensate from tank and check traps
- Check safety relief valve
- Check condition of pulley and belts (if applicable)
- Inspect air filters and wash or replace as needed
- Replace oil in compressor and check for proper level
- Lubricate motor bearings (per manufacturer's recommendations)
- Check PE switch and starter
- Check pressure reducing station for proper operation
- Inspect pressure reducing station filters and clean or replace as required
- Check for proper operation of air drier
- Check air drier condenser coil
- Brush air dryer, condenser and cover grills as required
- Check for unusual noise and vibration
- Check overall condition of unit
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Operational

- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Drain condensate from tank and check traps
- Check safety relief valve
- Check condition of pulley and belts (if applicable)
- Inspect air filters
- Check for proper oil level in compressor
- Lubricate motor bearings (per manufacturer's recommendations)
- Check PE switch and starter
- Check pressure reducing station for proper operation
- Check for proper operation of air drier
- Check air drier condenser coil
- Brush air dryer, condenser and cover grills as required
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Boiler, Gas-Fired, Fire Tube, <50 HP

Operational

- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Blow down boiler
- Check for proper operation of low and high gas pressure cut-out switches
- Check factory supplied gas piping and components for leakage
- Check burner for proper sequence of operation
- Check flame quality
- Visually inspect combustion chamber, draft diverter and flue for accumulation of soot
- Check boiler relief valves for leakage
- Verify proper operation of low water cut-out control

- Check combustion blower motor operation
- Check hot water/steam temperature and pressure
- Check proper operation of make-up water valv
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Comprehensive

- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Inspect burner contactors for wear
- Check and tighten electrical connections
- Check for proper gas supply pressure
- Check and clean pilot assembly
- Clean combustion fan wheel
- Visually inspect combustion chamber, draft diverter and flue for accumulation of soot - clean as needed
- Check burner for proper sequence of operation
- Check operating controls
- Check all safety controls
- Lift relief valve to ensure proper operation
- Check boiler relief valves for leakage
- Check combustion blower motor operation and lubricate as needed
- Check factory supplied gas piping and components for leakage
- Drain boiler, open hand hole covers and clean as needed (if applicable)
- Disassemble and clean low water cut-out
- Fill boiler and check for proper operation of make-up water valve
- Verify proper operation of low water cut-out control
- Check overall condition of unit
- Record and log all operating parameters (including pressures and temperatures)
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Boiler, Gas-Fired, Water Tube, 151-300 HP

Combustion Analysis

- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Perform combustion analysis procedures
- Document tasks performed during visit and report any observations to appropriate customer representative

Operational

- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Blow down boiler
- Check for proper operation of low and high gas pressure cut-out switches
- Check factory supplied gas piping and components for leakage
- Check burner for proper sequence of operation
- Check flame quality
- Visually inspect combustion chamber, draft diverter and flue for accumulation of soot
- Check boiler relief valves for leakage
- Verify proper operation of low water cut-out control
- Check combustion blower motor operation
- Check hot water/steam temperature and pressure
- Check proper operation of make-up water valv
- Check overall condition of unit
- Document tasks performed during visit and report any observations to

appropriate customer representative

Comprehensive

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Inspect burner contactors for wear
Check and tighten electrical connections
Check for proper gas supply pressure
Check and clean pilot assembly
Clean combustion fan wheel
Visually inspect combustion chamber, draft diverter and flue for accumulation of soot - clean as needed
Check burner for proper sequence of operation
Check operating controls
Check all safety controls
Lift relief valve to ensure proper operation
Check boiler relief valves for leakage
Check combustion blower motor operation and lubricate as needed
Check factory supplied gas piping and components for leakage
Drain boiler, open hand hole covers and clean as needed (if applicable)
Disassemble and clean low water cut-out
Fill boiler and check for proper operation of make-up water valve
Verify proper operation of low water cut-out control
Check overall condition of unit
Record and log all operating parameters (including pressures and temperatures)
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Chiller, Air Cooled, Reciprocating, 40-99 Tons

Comprehensive

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Review control panel for proper operation and recorded fault histories
Check for visual signs of refrigerant/oil leak(s)
Conduct refrigerant leak check
Check for proper crank case heater operation (if applicable)
Perform lock-out and tag-out procedure
Inspect condenser fan and compressor contactors for wear
Check and tighten electrical connections
Perform preventative procedures to flow proving devices
Check for unusual noise and vibration
Check overall condition of unit
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Operational

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Review control panel for proper operation and recorded fault histories
Check for proper chilled water flow
Check system pressures and temperatures
Check refrigerant charge (sight glass)
Check for proper capacity control operation
Check for proper crank case heater operation (if applicable)
Check for visual signs of refrigerant/oil leak(s)
Check for unusual noise and vibration
Check for proper condenser fan operation

Check overall condition of unit
Record and log all operating parameters
Document tasks performed during visit and report any observations to appropriate customer representative

Condenser Coil
Cleaning

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Spray coil(s) with chemical solution
Rinse coil(s) thoroughly with water
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Computer Room Unit, with Remote Condenser, 5-12.5 Tons

Operational

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Review control panel for proper operation and recorded fault histories
Check for proper humidifier operation
Check humidifier pan for signs of debris
Check water make-up valve for leaks
Check blower motor operation
Check condition of pulley and belts
Check condenser fan motors and blades
Check the dry cooler or condenser coil for debris
Visually check for glycol leaks (if applicable)
Check condition of evaporator coil
Check condition of filters
Check condensate drain
Check for visual signs of refrigerant/oil leak(s)
Visually inspect electrical components for signs of over heating
Check for unusual noise and vibration
Check overall condition of unit
Document tasks performed during visit and report any observations to appropriate customer representative

Comprehensive

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check for proper humidifier operation
Check humidifier pan for signs of debris
Clean humidifier pan (if applicable)
Replace humidifier canister or quartz bulbs (customer provided)
Conduct refrigerant leak check
Lubricate blower and motor bearings
Check and tighten electrical connections
Check contactor(s)
Check operating controls
Check water make-up valve for leaks
Check blower motor operation
Check condition and alignment of pulley and belts
Check condition of evaporator coil
Check condition of dry cooler or condenser coil
Check condition of filters
Clean condensate pan and clear drain line
Check operation of reheat function
Visually check for glycol leaks (if applicable)
Check for unusual noise and vibration

Check overall condition of unit
Record and log all operating parameters
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Pneumatic, Logic Network Time Ctrl

Operational Check with appropriate customer representative for operational deficiencies
Inspect, calibrate (as req'd) Complete ATC Device schedule, indicate quantity, actions, follow-up, etc
Complete any required maintenance checklists, report observations to appropriate customer representative

Pneumatic, Receiver Controller

Operational Check with appropriate customer representative for operational deficiencies
Inspect, calibrate (as req'd) Complete ATC Device schedule, indicate quantity, actions, follow-up, etc
Complete any required maintenance checklists, report observations to appropriate customer representative

Pneumatic, Room Thermostat

Operational Check with appropriate customer representative for operational deficiencies
Inspect, calibrate (as req'd) Complete ATC Device schedule, indicate quantity, actions, follow-up, etc
Complete any required maintenance checklists, report observations to appropriate customer representative

Pump, Circulating, 0-10 HP

Comprehensive All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check for leaks
Check coupling
Lubricate pump and motor bearing(s) per manufacturer's recommendation
Record and log all operating parameters
Check for unusual noise and vibration
Check overall condition of unit
Document tasks performed during visit and report any observations to appropriate customer representative

Operational All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check for leaks
Check pressures
Visually inspect coupling
Check for unusual noise and vibration
Check overall condition of unit
Document tasks performed during visit and report any observations to appropriate customer representative

Refrigeration, Freezer Walk-in

Operational

- Check with appropriate customer representative for operational deficiencies
- Check condenser
- Check pressures
- Inspect door(s)
- Check coil(s)
- Check electrical connections
- Check operating temperatures
- Inspect defrost systems for proper operation
- Check for unusual noise and vibration
- Clean area around equipment
- Complete any required maintenance checklists, report observations to appropriate customer representative

Refrigeration, Refrigerator Walk-in

Operational

- Check with appropriate customer representative for operational deficiencies
- Check condenser
- Check pressures
- Inspect door(s)
- Check coil(s)
- Check electrical connections
- Check operating temperatures
- Inspect defrost systems for proper operation
- Check for unusual noise and vibration
- Clean area around equipment
- Complete any required maintenance checklists, report observations to appropriate customer representative

Roof Top Unit (RTU), Cooling/Gas Heating, with Economizer, 25.5-60 Tons

Condenser Coil Cleaning

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Rinse coil(s) thoroughly with water
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Cooling Comprehensive (with Economizer)

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Review control panel for proper operation and recorded fault histories (if applicable)
- Check and tighten electrical connections
- Check VFD operation and clean cooling fan intake (if applicable)
- Check contactor(s)
- Check condition of condenser coil
- Check condition of evaporator coil
- Check condenser fan motors and blades
- Check blower motor operation
- Lubricate blower and motor bearings
- Check economizer operation
- Lubricate and adjust economizer damper linkages
- Verify proper operation of exhaust motor (if applicable)

- Check condition and alignment of pulley and belts
- Check condition of filters
- Clean condensate pan and clear drain line
- Check for visual signs of refrigerant/oil leak(s)
- Check for unusual noise and vibration
- Record and log all operating parameters
- Check overall condition of unit
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Gas Heating
Comprehensive (with
Economizer)

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Check and tighten electrical connections
- Check contactor(s)
- Check combustion blower motor operation
- Check igniter and pilot operation
- Check condition of heat exchanger
- Check condition of burners and clean as required in place
- Check for proper venting
- Check for leaks on gas line (within cabinet)
- Check condition of pulley and belts
- Check economizer operation
- Lubricate and adjust economizer damper linkages
- Verify proper operation of exhaust motor (if applicable)
- Check condition of filters
- Check for unusual noise and vibration
- Check overall condition of unit
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Operational (Mid
Season -
Cooling/Heating with
Economizer)

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Review control panel for proper operation and recorded fault histories (if applicable)
- Check condition of condenser coil
- Check condition of evaporator coil
- Check condenser fan motors and blades
- Check blower motor operation
- Check economizer operation
- Check heating operation (when applicable)
- Check condition of pulley and belts
- Check condition of filters
- Check condensate drain
- Check for visual signs of refrigerant/oil leak(s)
- Visually inspect electrical connections
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Roof Top Unit (RTU), Cooling/Gas Heating, with Economizer, 8-15 Tons

Condenser Coil
Cleaning

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Rinse coil(s) thoroughly with water

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Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Cooling Comprehensive
(with Economizer)

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Review control panel for proper operation and recorded fault histories (if applicable)
Check and tighten electrical connections
Check VFD operation and clean cooling fan intake (if applicable)
Check contactor(s)
Check condition of condenser coil
Check condition of evaporator coil
Check condenser fan motors and blades
Check blower motor operation
Lubricate blower and motor bearings
Check economizer operation
Lubricate and adjust economizer damper linkages
Verify proper operation of exhaust motor (if applicable)
Check condition and alignment of pulley and belts
Check condition of filters
Clean condensate pan and clear drain line
Check for visual signs of refrigerant/oil leak(s)
Check for unusual noise and vibration
Record and log all operating parameters
Check overall condition of unit
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Gas Heating
Comprehensive (with
Economizer)

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check and tighten electrical connections
Check contactor(s)
Check combustion blower motor operation
Check igniter and pilot operation
Check condition of heat exchanger
Check condition of burners and clean as required in place
Check for proper venting
Check for leaks on gas line (within cabinet)
Check condition of pulley and belts
Check economizer operation
Lubricate and adjust economizer damper linkages
Verify proper operation of exhaust motor (if applicable)
Check condition of filters
Check for unusual noise and vibration
Check overall condition of unit
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Operational (Mid
Season -
Cooling/Heating with
Economizer)

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Review control panel for proper operation and recorded fault histories (if applicable)
Check condition of condenser coil
Check condition of evaporator coil
Check condenser fan motors and blades

- Check blower motor operation
- Check economizer operation
- Check heating operation (when applicable)
- Check condition of pulley and belts
- Check condition of filters
- Check condensate drain
- Check for visual signs of refrigerant/oil leak(s)
- Visually inspect electrical connections
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Roof Top Unit (RTU), Cooling/Gas Heating, with Economizer, <8 Tons

Condenser Coil
Cleaning

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Rinse coil(s) thoroughly with water
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Cooling Comprehensive
(with Economizer)

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Review control panel for proper operation and recorded fault histories (if applicable)
Check and tighten electrical connections
Check VFD operation and clean cooling fan intake (if applicable)
Check contactor(s)
Check condition of condenser coil
Check condition of evaporator coil
Check condenser fan motors and blades
Check blower motor operation
Lubricate blower and motor bearings
Check economizer operation
Lubricate and adjust economizer damper linkages
Verify proper operation of exhaust motor (if applicable)
Check condition and alignment of pulley and belts
Check condition of filters
Clean condensate pan and clear drain line
Check for visual signs of refrigerant/oil leak(s)
Check for unusual noise and vibration
Record and log all operating parameters
Check overall condition of unit
Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Gas Heating
Comprehensive (with
Economizer)

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check and tighten electrical connections
Check contactor(s)
Check combustion blower motor operation
Check igniter and pilot operation
Check condition of heat exchanger
Check condition of burners and clean as required in place
Check for proper venting

- Check for leaks on gas line (within cabinet)
- Check condition of pulley and belts
- Check economizer operation
- Lubricate and adjust economizer damper linkages
- Verify proper operation of exhaust motor (if applicable)
- Check condition of filters
- Check for unusual noise and vibration
- Check overall condition of unit
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Operational (Mid Season - Cooling/Heating with Economizer)

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Review control panel for proper operation and recorded fault histories (if applicable)
- Check condition of condenser coil
- Check condition of evaporator coil
- Check condenser fan motors and blades
- Check blower motor operation
- Check economizer operation
- Check heating operation (when applicable)
- Check condition of pulley and belts
- Check condition of filters
- Check condensate drain
- Check for visual signs of refrigerant/oil leak(s)
- Visually inspect electrical connections
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Split System, Cooling Only, <7.5 Tons

Condenser Coil Cleaning

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Spray coil(s) with chemical solution
- Rinse coil(s) thoroughly with water
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Cooling Comprehensive

All work must be performed in accordance with Johnson Controls safety policies

- Check with appropriate customer representative for operational deficiencies
- Check and tighten electrical connections
- Check contactor(s)
- Check condition of condenser coil
- Check condenser fan motors and blades
- Check blower motor operation
- Lubricate blower and motor bearings (if applicable)
- Check condition and alignment of pulley and belts (if applicable)
- Check condition of filters
- Clean condensate pan and clear drain line (if readily accessible)
- Check for visual signs of refrigerant/oil leak(s)
- Check for unusual noise and vibration
- Record and log all operating parameters
- Check overall condition of unit

Remove and dispose any debris from any maintenance activity
Document tasks performed during visit and report any observations to appropriate customer representative

Operational (Mid
Season - Cooling Only)

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check condition of condenser coil
Check condenser fan motors and blades
Check condensing unit electrical connections and contactor(s)
Check blower motor operation
Check condition of filters
Check condition of pulley and belts (if applicable)
Check condensate system
Check for visual signs of refrigerant/oil leak(s)
Check for unusual noise and vibration
Check overall condition of unit
Document tasks performed during visit and report any observations to appropriate customer representative

Terminal Product, Fan Coil Unit (FCU), Horizontal Air Flow, >1800 CFM

Operational

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check condition of pulley and belts (if applicable)
Check condition of coils
Check condition of filters
Check condensate drain
Check for unusual noise and vibration
Check unit for proper operation
Check overall condition of unit
Document tasks performed during visit and report any observations to appropriate customer representative

Terminal Product, Unit Ventilator, 500-1000 CFM

Operational

All work must be performed in accordance with Johnson Controls safety policies
Check with appropriate customer representative for operational deficiencies
Check condition of pulley and belts (if applicable)
Check condition of coils
Check condition of filters
Check condensate drain
Check for proper operation of outside air dampers (if applicable)
Check unit for proper operation
Check for unusual noise and vibration
Check overall condition of unit
Document tasks performed during visit and report any observations to appropriate customer representative

Supplemental Price & Payment Terms (Applies to Multi-Year Contracts Only)

Year	Total Annual Dollar Amount	Payment Frequency
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Special Additions and Exceptions

TERMS AND CONDITIONS
DEFINITIONS (REV 1/25)

DIGITAL ENABLED SERVICES mean services provided hereunder that employ JCI software and related equipment installed at Purchaser facilities and JCI cloud-hosted software offerings and tools to improve, develop, and enable such services. Digital Enabled Service may include, but are not limited to, (a) remote servicing and inspection, (b) advanced equipment fault detection and diagnostics, and (c) data dashboarding and health reporting.

CONTRACT PRICE means the price that Customer shall pay to JCI for the Services.

COVERED EQUIPMENT means the equipment for which Services are to be provided under this Agreement. Covered Equipment is set forth in Schedule A - Equipment List.

EQUIPMENT FAILURE means the failure, under normal and expected working conditions, of moving parts or electric or electronic components of the Covered Equipment that are necessary for its operation.

PREMISES means those Customer premises where the Covered Equipment is located or Services performed pursuant to this Agreement.

REMOTE MONITORING SERVICES means remote monitoring of Covered Equipment and/or systems including building automation, HVAC equipment, and fire alarm, intrusion, and/or other life safety systems for alarm and event notifications using a UL Certified Central Station.

REMOTE OPERATIONS CENTER (ROC) is the department at JCI that remotely monitors alarm and industrial (HVAC) process signals.

REMOTE OPERATING SERVICES means remote interrogation, modification and/or operation of building automation, HVAC equipment, and/or other Covered Equipment.

REPAIR LABOR is the labor necessary to restore Covered Equipment to working condition following an Equipment Failure, but does not include services relating to total equipment replacement due to obsolescence or unavailability of parts.

REPAIR MATERIALS are the parts and materials necessary to restore Covered Equipment to working condition following an Equipment Failure, but excludes total equipment replacement due to obsolescence or unavailability of parts, unless excluded from the Agreement. At JCI's option, Repair Materials may be new, used, or reconditioned.

SCHEDULED SERVICE MATERIALS are the materials required to perform Scheduled Service Visits on Covered Equipment, unless excluded from the Agreement.

SCHEDULED SERVICE VISITS are the on-site labor visits required to perform JCI recommended inspections and preventive maintenance on Covered Equipment.

SERVICES are the work, materials, labor, service visits, and repairs to be provided by JCI pursuant to this Agreement except that the Services do not include the Connected Equipment Services or the provision of other software products or digital or cloud services, which are provided under separate terms and conditions referenced in Section P.

A. JCI'S SERVICES FOR COVERED EQUIPMENT

1. BASIC COVERAGE means Scheduled Service Visits, plus Scheduled Service Materials (unless excluded from this Agreement). No parts, equipment, Repair Labor or Repair Materials are provided for under BASIC COVERAGE.

2. PREMIUM COVERAGE means BASIC COVERAGE plus Repair Labor, plus Repair Materials (unless excluded from the Agreement). If Customer has ordered PREMIUM COVERAGE, JCI will inspect the Covered Equipment within forty-five (45) days of the date of this Agreement, or as seasonal or operational conditions permit. JCI will then advise Customer if JCI finds any Covered Equipment not in working order or in need of repair. With Customer's approval, JCI will perform the work necessary to put the Covered Equipment in proper working condition, subject to the terms of this Agreement. Customer will pay for such work at JCI's standard rates for parts and labor in effect at the time that the work is performed. If Customer does not want JCI to perform the work identified as necessary by JCI, any equipment thereby affected will be removed from the list of Covered Equipment, and the Contract Price will be adjusted accordingly. Should Customer not make JCI's recommended repairs or proceed with the modified PREMIUM COVERAGE, JCI reserves the right to invoice Customer for the cost of the initial equipment inspection.

3. EXTENDED SERVICE means Services performed outside JCI's normal business hours and is available only if Customer has PREMIUM COVERAGE. Extended Service is available either 24/5 or 24/7, at Customer's election. The price for Extended Service, if chosen by Customer, is part of the total Contract Price.

4. REMOTE MONITORING SERVICES OR REMOTE OPERATING SERVICES. If Remote Monitoring Services or Remote Operating Services are provided, Customer agrees to furnish JCI with a list of the names, titles, addresses, email addresses, and phone numbers of all persons authorized to be contacted by, or be able to contact the ROC to perform specific agreed upon actions with the appropriate authority. If JCI's Services include "Remote Monitoring Services with Open and Close," Customer also agrees to furnish JCI with Customer's daily and holiday opening and closing schedules. Customer agrees to maintain and update the call lists with accurate information. Customer further agrees to notify JCI of such changes as soon as possible. JCI/ROC is not responsible to find new contacts/numbers if the contacts on the call lists cannot

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be reached. A maximum of three contacts are allowed for any time of the day. If none of those contacts can be reached, then neither JCI nor the ROC are responsible for damages. Customer is responsible for any and all costs and expenses arising from Customer's failure to provide timely updates for any of the contact information submitted to the ROC.

5. CUSTOMER SERVICE INFORMATION PORTAL. Customer may be able to utilize JCI's Customer Service Information Portal during the term of the Agreement, pursuant to the then applicable Terms of Use Agreement.

B. OUT OF SCOPE SERVICES

If, during any Service Visit, JCI detects a defect in any of Customer's equipment that is not Covered Equipment under this Agreement (an "Out of Scope Defect"), JCI may (but shall have no obligation to) notify Customer of such Out of Scope Defect. If Customer elects for JCI to repair such Out of Scope Defect, or if JCI otherwise performs any Services or provides any materials, parts, or equipment outside the scope of the Services (collectively, "Out of Scope Services"), Customer shall direct JCI to perform such Out of Scope Services in writing, and Customer shall pay for such Out of Scope Services at JCI's standard fees or hourly rates. If, after receiving notice of an Out of Scope Defect, Customer elects not to engage JCI to repair such Out of Scope Defect, Customer shall defend and indemnify JCI from and against any and all losses, damages, claims, costs and expenses arising directly or indirectly out of such Out of Scope Defect. Any Out of Scope Services performed by JCI at the direction of Customer pursuant to this Section shall be subject to the Customer Terms in effect as of the Effective Date (the "**Customer Terms**"), which Customer Terms are incorporated into this Agreement by this reference. A copy of the Customer Terms currently in effect is found at www.johnsoncontrols.com/customerterms.

C. EXCLUSIONS

JCI's Services and warranty obligations expressly exclude:

(a) the repair or replacement of ductwork, casings, cabinets, structural supports, tower fill/slats/basin, hydronic and pneumatic piping, and vessels, gaskets, and piping not normally replaced or maintained on a scheduled basis, and removal of oil from pneumatic piping;

(b) disposal of hazardous wastes (except as otherwise expressly provided herein);

(c) disinfecting of chiller condenser water systems and other components for biohazards, such as but not limited to, Legionella unless explicitly set forth in the scope of services between the parties. Unless explicitly provide for within the scope of services, this is Out of Scope Services and the Customer's exclusive responsibility to make arrangements for such services with a provider other than JCI. Mentions of chiller tube cleaning, condenser cleaning, cooling tower cleaning or boiler tube cleaning in any scope of services, only involve work to remove normal buildup of debris and scale using tube brush cleaning, pressure washing or acid flushing. Reference to such cleaning does not include chemical cleaning, disinfection or chemical water treatment required to eliminate, control or disinfect against biohazards such as but not limited to Legionella;

(d) refrigerant; supplies, accessories, or any items normally consumed during the use of Covered Equipment, such as ribbons, bulbs and paper;

(e) the furnishing of materials and supplies for painting or refinishing equipment;

(f) the repair or replacement of wire in conduit, buried cable/transmission lines, or the like, if not normally replaced or maintained on a scheduled basis;

(g) replacement of obsolete parts; and

(h) damages of any kind, including but not limited to personal injury, death, property damage, and the costs of repairs or service resulting from:

- abuse, misuse, alterations, adjustments, attachments, combinations, modifications, or repairs to Covered Equipment not performed, provided, or approved in writing by JCI;
- equipment not covered by this Agreement or attachments made to Covered Equipment;
- acts or omissions of the Customer, including but not limited to the failure of the Customer to fulfill the Customer Obligations and Commitments to JCI as described in Section F of this Agreement, operator error, Customer's failure to conduct preventive maintenance, issues resulting from Customer's previous denial of JCI access to the Covered Equipment, and Customer's failure to keep the site clean and free of dust, sand, or other particles or debris, unless such conditions are previously expressly acknowledged by JCI in writing;
- use of the Covered Equipment in a manner or environment, or for any purpose, for which it was not designed by the manufacturer;
- site-related and environmental conditions, including but not limited to power failures and fluctuations in electrical current (or "power surges") and biohazards such as but not limited to Legionella associated with condenser water, cooling tower systems and subcomponent systems;
- the effects of erosion, corrosion, acid cleaning, or damage from unexpected or especially severe freezing weather;
- issues or failures not specifically covered by this Agreement; or
- occurrences beyond JCI's reasonable control and without JCI's fault or negligence.

D. PAYMENT TERMS; PRICE ADJUSTMENTS

Unless otherwise agreed by the parties in writing, fees for Services to be performed shall be paid annually in advance. Fees and other amounts due hereunder are due thirty (30) days from the date of the invoice, which shall be paid by Customer via electronic delivery via EFT/ACH. Such payment is a condition precedent to JCI's obligation to perform Services under the Agreement. Any invoice disputes are waived unless identified in writing by Customer within 21 days of the date of invoice. Payments of any disputed amounts are due and payable upon resolution. Customer acknowledges and agrees that timely payments of the full amounts listed on invoices is an essential term of this Agreement and that failure by Customer to make payment in full when due is a material breach of this Agreement. Work performed on a time and material basis shall be at the

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then-prevailing JCI rate for material, labor, and related items, in effect at the time supplied under this Agreement. Customer shall provide financial information requested by JCI to verify Customer's ability to pay for goods or Services. If Customer fails to provide financial information or if JCI, in its sole discretion determines that reasonable grounds exist to question Customer's ability or willingness to make payments when due (e.g., not making payments when due, late payments, or a reduction in Customer's credit score), JCI may defer shipments, change payment terms, require cash in advance and/or require other security, without liability and without waiving any other remedies JCI may have against Customer. JCI shall provide Customer with advance written notice of changes to payment terms. Customer further acknowledges that if there is any amount outstanding on an invoice, it is material to company and will give JCI, without prejudice to any other right or remedy, the right to, without notice: (i) suspend, discontinue or terminate performing any services and/or withhold further deliveries of equipment and other materials, terminate or suspend any unpaid software licenses, and/or suspend JCI's obligations under or terminate this Agreement; (ii) charge Customer interest on the amounts unpaid at a rate equal to the lesser of one and one half (1.5) percent per month or the maximum rate permitted under applicable law, until payment is made in full; and (iii) pay all of JCI's costs of collection, including (1) actual out of pocket expenses and charge Customer actual costs, plus a collection fee of twenty-five percent (25%) of the past due amount if collected through a collection agency or attorney and thirty-five percent (35%) if litigation is commenced to collect such past due amount. JCI's election to continue providing future services does not, in any way diminish JCI's right to terminate or suspend services or exercise any or all rights or remedies under this Agreement. JCI shall not be liable for any damages, claims, expenses, or liabilities arising from or relating to suspension of services for non-payment. In the event that there are exigent circumstances requiring services or the JCI otherwise performs services at the premises following suspension, those services shall be governed by the terms of this Agreement unless a separate contract is executed. If Customer disputes any late payment notice or JCI's efforts to collect payment. Customer shall immediately notify JCI in writing and explain the basis of the dispute. Customer will pay all of JCI's reasonable collection costs (including legal fees and expenses). In the event of Customer's default, the balance of any outstanding amounts will be immediately due and payable.

This Agreement is entered into with the understanding that the Services to be provided by JCI are not subject to any local, state, or federal prevailing wage statute. If it is later determined that local, state, or federal prevailing wage rates apply to the Services to be provided by JCI, JCI reserves the right to issue a modification or change order to adjust the wage rates to the required prevailing wage rate. Customer agrees to pay for the applicable prevailing wage rates. JCI may increase prices upon notice to the Customer to reflect increases in material and labor costs. Prices do not include taxes, fees, duties, tariffs, false alarm assessments, permits and levies or other charges imposed and/or enacted by a government, however designated or imposed (collectively, "Taxes"). All Taxes are the responsibility of Customer, unless Customer presents an exemption certificate acceptable to JCI and the applicable taxing authorities. If JCI is required to pay any such Taxes or other charges, Customer shall reimburse JCI on demand. If any such exemption certificate is invalid, then Customer will immediately pay JCI the amount of the Taxes, plus penalties and interest. Prices may be adjusted by JCI prior to shipment to take into account increases in the cost of raw materials, component parts, third party products or labor rates or taxes; Trade Restrictions (as defined below); government actions; or to cover any unforeseen or other extra cost elements. "Trade Restrictions" means any additional or new tariff/duty, quota, tariff-rate quota, or cost associated with the withdrawal of tariff/duty concessions pursuant to a trade agreement(s).

If this Agreement is renewed, JCI will provide Customer with notice of any adjustments in the Contract Price applicable to any Renewal Term. Unless Customer terminates this Agreement in writing at least sixty (60) days prior to the start of the Renewal Term, the adjusted Contract Price shall be the price for the Renewal Term. Prices for products covered by this Agreement may be adjusted by JCI, upon notice to Customer at any time prior to shipment and regardless of Customer's acceptance of the JCI's proposal or quotation, to reflect any increase in JCI's cost of raw materials (e.g., steel, aluminum) inability to secure Products, changes or increases in law, labor, taxes, duties, tariffs or quotas, acts of government, any similar charges, or to cover any extra, unforeseen and unusual cost elements. If the actual number of devices installed or services to be performed is greater than that set forth in this Agreement, the price will be increased accordingly. If this Agreement extends beyond one year, Johnson Controls may increase prices upon notice to the Customer.

E. WARRANTIES

JCI warrants its Services will be provided in a good and workmanlike manner for 90 days from the date of Services. If JCI receives written notice of a breach of this warranty prior to the end of this warranty period, JCI will re-perform any non-conforming Services at no additional charge within a commercially reasonable time of the notification.

If JCI installs or furnishes a piece of equipment under this Agreement, JCI warrants that equipment labeled JCI shall be free from defects in material and workmanship arising from normal usage for a period of 90 days. No warranty is provided for third-party products and equipment installed or furnished by JCI. Such products and equipment are provided with the third-party manufacturer's warranty to the extent available, and JCI will transfer the benefits, together with all limitations, of that manufacturer's warranty to Customer. All transportation charges incurred in connection with the warranty for equipment and/or materials not covered under this Agreement shall be borne by Customer. Except as provided herein, if JCI receives written notice of a breach of this warranty prior to the end of this warranty period, JCI will repair or replace (at JCI's option) the defective equipment. These warranties do not extend to any Services or equipment that have been misused, altered, or repaired by Customer or third parties without the supervision of and prior written approval of JCI, or if JCI serial numbers or warranty decals have been removed or altered. All replaced parts or equipment shall become JCI's property. This warranty is not assignable. Warranty service will be provided during normal business hours, excluding holidays. The remedies set forth herein shall be Customer's sole and exclusive remedy with regards to any warranty claim under this Agreement. Any lawsuit based upon the warranty must be brought no later than one (1) year after the expiration of the applicable warranty period. This limitation is in lieu of any other applicable statute of limitations. **CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT THESE WARRANTIES ARE JCI'S SOLE WARRANTIES AND TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW ARE IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.** JCI makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, prevent, treat, or mitigate the spread, transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID 19.

F. CUSTOMER OBLIGATIONS AND COMMITMENTS TO JCI

1. Customer warrants it has given JCI all information concerning the condition of the Covered Equipment. The Customer agrees and warrants that, during the Term of this Agreement, Customer will:
 - (1) operate the Covered Equipment according to the manufacturer's and/or JCI's recommendations;

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- (2) keep accurate and current work logs and information about the Covered Equipment as recommended by the manufacturer and/or JCI;
- (3) provide an adequate environment for Covered Equipment as recommended by the manufacturer and/or JCI, including, but not limited to adequate space, electrical power, water supply, air conditioning, and humidity control;
- (4) notify JCI immediately of any Covered Equipment malfunction, breakdown, or other condition affecting the operation of the Covered Equipment;
- (5) provide JCI with safe access to its Premises and Covered Equipment at all reasonable and necessary times for the performance of the Services;
- (6) allow JCI to start and stop, periodically turn off, or otherwise change or temporarily suspend equipment operations so that JCI can perform the Services required under this Agreement;
- (7) as applicable, provide proper condenser, cooling tower and boiler water treatment for the proper functioning of Covered Equipment and protect against any environmental issues and instances of biohazards such as but not limited to Legionella;
- (8) carefully and properly set and test the intrusion alarm system each night or at such other time as Customer shall close the Premises;
- (9) obtain all necessary licenses and permits required for and pay all taxes associated with the Services;
- (10) notify JCI immediately of any claimed inadequacy in, or failure of, the Covered Equipment or other condition affecting the operation of the Covered Equipment;
- (11) furnish any necessary 110 volt A/C power and electrical outlets at its expense;
- (12) properly maintain, repair, service, and assure the proper operation of any other property, system, equipment, or device of Customer or others to which the Covered Equipment may be attached or connected, in accordance with manufacturer recommendations, insurance carrier requirements, or the requirements of any fire rating bureau, agency, or other authorities having jurisdiction thereof;
- (13) not tamper with, alter, adjust, disturb, injure, remove, or otherwise interfere with any Covered Equipment (including any related software) and not permit the same to be done;
- (14) refrain from causing false alarms, and reimburse JCI for any fine, penalty, or fee paid by or assessed against JCI by any governmental or municipal agency as a result thereof;
- (15) be solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply JCI secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access; and
- (16) take appropriate measures, including performing back-ups, to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

2. Customer acknowledges and understands that unless water treatment for biohazards (such as Legionella) is explicitly included in the services JCI is providing, it is Customer's responsibility to provide such treatment. Customer also acknowledges that its failure to meet the above obligations will relieve JCI of any responsibility for any Covered Equipment breakdown, or any necessary repair or replacement of any Covered Equipment. If Customer breaches any of these obligations, JCI shall have the right, upon written notice to Customer, to suspend its Services until Customer cures such breach. In addition, Customer shall be responsible for paying or reimbursing JCI for any costs associated with corrective work required as a result of Customer's breach of these obligations.

G. INSURANCE

Customer is responsible for obtaining all insurance coverage that Customer believes is necessary to protect Customer, Customer's property, and persons in or on the Premises, including coverage for personal injury and property damage. **THE PAYMENTS CUSTOMER MAKES UNDER THIS AGREEMENT ARE NOT RELATED TO THE VALUE OF THE PREMISES, CUSTOMER'S PROPERTY OR POSSESSIONS, OR THE PERSONS OCCUPYING OR AT ANY TIME PRESENT IN OR ON THE PREMISES, BUT RATHER ARE BASED ON THE COST OF THE SYSTEM AND THE SERVICES, AND TAKE INTO CONSIDERATION THE PROTECTION AFFORDED TO JCI UNDER THIS AGREEMENT.** Customer hereby releases JCI from any liability for any event or condition customarily covered by commercial liability insurance. Customer understands that neither the Services nor the Covered Equipment are designed to reduce, but not eliminate, certain risks. JCI does not guaranty that neither the Services nor Covered Equipment will prevent personal injury, unauthorized entrances or fire and smoke damage to the Premises. Customer further agrees that Customer has read and understands the terms and conditions of this Agreement.

H. INDEMNITY

JCI and Customer shall each indemnify the other party and its officers, agents, directors, and employees, from any and all damages, losses, costs and expenses (including reasonable attorneys' fees) arising out of third party claims, demands, or suits for bodily injury (including death) or damage to tangible property to the extent arising out of the negligence or intentional misconduct of the indemnifying party or its employees or agents. Customer expressly agrees that JCI shall be responsible for injury, damage, or loss only to the extent caused directly by JCI's negligence or intentional misconduct. The obligations of JCI and Customer under this section are further subject to sections I and K below.

I. LIMITATION OF LIABILITY

TO THE MAXIMUM EXTENT PERMITTED BY LAW, IN NO EVENT SHALL JCI AND ITS AFFILIATES AND THEIR RESPECTIVE PERSONNEL, SUPPLIERS AND VENDORS ("JCI PARTIES") BE LIABLE TO YOU OR ANY THIRD PARTY UNDER ANY CAUSE OF ACTION OR THEORY OF LIABILITY EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, FOR ANY: (1) SPECIAL, INCIDENTAL, CONSEQUENTIAL, PUNITIVE, OR INDIRECT DAMAGES; (2) LOST PROFITS, REVENUES, DATA, CUSTOMER OPPORTUNITIES, BUSINESS, ANTICIPATED SAVINGS, OR GOODWILL; (3) BUSINESS INTERRUPTION; OR (4) DATA LOSS OR OTHER LOSSES ARISING FROM VIRUSES, RANSOMWARE, CYBER ATTACKS OR FAILURES OR INTERRUPTIONS TO NETWORK SYSTEMS. IN ANY CASE, THE ENTIRE AGGREGATE LIABILITY OF THE JCI PARTIES UNDER THIS AGREEMENT FOR ALL DAMAGES, LOSSES, AND CAUSES OF ACTION, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE SHALL BE LIMITED TO \$250,000. CUSTOMER UNDERSTANDS THAT JCI IS NOT AN INSURER REGARDING THE WORK OR THE SERVICES. JCI SHALL NOT BE RESPONSIBLE FOR ANY DAMAGE OR LOSS THAT MAY RESULT FROM FIRE SAFETY OR SECURITY EQUIPMENT THAT FAILS TO PERFORM PROPERLY OR FAILS TO PREVENT A CASUALTY OR LOSS.

J. FORCE MAJEURE

JCI shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by JCI to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of JCI, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornados, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation, strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of JCI. If JCI's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, JCI shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if JCI is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, JCI will be entitled to extend the relevant completion date by the amount of time that JCI was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases JCI's cost to perform the services, Customer is obligated to reimburse JCI for such increased costs, including, without limitation, costs incurred by JCI for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees, compliance with vaccination requirements or other costs and expenses incurred by JCI in connection with the Force Majeure Event.

K. ONE-YEAR CLAIMS LIMITATION; FORUM; CHOICE OF LAW

JCI shall have the sole and exclusive right to determine whether any dispute, controversy or claim arising out of or relating to the Agreement, or the breach thereof, shall be submitted to a court of law or arbitrated. The laws of Delaware shall govern the validity, enforceability, and interpretation of this Agreement, without regard to conflicts of law principles thereof, and the exclusive venue for any such litigation or arbitration shall be in Milwaukee, Wisconsin. The parties waive any objection to the exclusive jurisdiction of the specified forums, including any objection based on forum non conveniens. In the event the matter is submitted to a court, JCI and Customer hereby agree to waive their right to trial by jury. In the event the matter is submitted to arbitration by JCI, the costs of arbitration shall be borne equally by the parties, and the arbitrator's award may be confirmed and reduced to judgment in any court of competent jurisdiction. If Company prevails in any collection action, Customer will pay all of JCI's reasonable collection costs (including legal fees and expenses). Except as provided below, no claim or cause of action, whether known or unknown, shall be brought by either party against the other more than one year after the claim first arose. Claims not subject to the one-year limitation include claims for unpaid: (1) contract amounts, (2) change order amounts (approved or requested) and (3) delays and/or work inefficiencies.

L. TERM AND TERMINATION

1. The Initial Term of this Agreement shall commence on the date of this Agreement and continue as set forth herein. The Initial Term of this Agreement is three (3) years. After the Initial Term, this Agreement shall automatically extend for successive terms equal to the same length as the Initial Term unless the Customer or JCI gives written notice to the other that it does not want to renew at least sixty (60) days prior to the end of the then-current term (each a "Renewal Term"). The Initial Term and any Renewal Term may be referred to herein as the "Term." Customer agrees to issue and send a Purchase Order to JCI at least thirty (30) days prior to expiration of the Original Term or any Renewal Term if necessary for payments to be processed, but failure to do so is not a pre-condition to Renewal Term payments being due to JCI. No Purchase Order is required for any emergency work requested by Customer. Customer shall have no right to reject such invoices due to the lack of a Purchase Order.
2. Remote Monitoring Services and Remote Operating Services may be immediately canceled by either party if JCI's Remote Operations Center, connecting wires, or monitoring systems are destroyed by fire or other catastrophe, or where the Premises are so substantially damaged that it is impractical to continue Services.
3. If either party fails to perform any of its material obligations under this Agreement, the other party shall provide written notice thereof to the party alleged to be in default. Should the party alleged to be in default fail to respond in writing or take action to cure the alleged default within ten (10) days of receiving such written notice, the notifying party may terminate this Agreement by providing written notice of such termination.
4. If JCI's performance of its obligations becomes impracticable due to obsolescence or unavailability of systems, equipment, or products (including component parts and/or materials) or because the JCI or its supplier(s) has discontinued the manufacture or the sale of the equipment and/or products or is no longer in the business of providing the Services, JCI may terminate this Agreement, or the affected portions, at its sole discretion upon notice to Customer.
5. JCI may terminate this Agreement and discontinue any Services if JCI is unable to obtain or continue to support technologies, or for convenience upon forty-five (45) days written notice. JCI will not be liable for any damages or subject to any penalty as a result of any such termination.
6. JCI may terminate this Agreement, or the affected portions, at its sole discretion upon notice to the Customer if JCI's performance of its obligations are prohibited because of changes in applicable laws, regulations or codes.
7. In the event JCI is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from plastics or

other commodities, if required to perform work required by this Agreement, Customer hereby agrees that JCI may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty.

8. JCI may terminate this Agreement and discontinue any Service(s), if JCI's central monitoring center ("CMC") or remote operations center or either of their respective systems is substantially damaged by fire or catastrophe or if JCI is unable to obtain any connections or privileges required to transmit signals between the Customer's premises, JCI's CMC or the Municipal Fire or Police Department or other first responder. If Customer fails to maintain any required licenses or permits, JCI shall not be responsible for performing the services and may terminate the services without notice to Customer. JCI may terminate the services immediately upon notice to the Customer if JCI, in its sole discretion, determines that the Customer's premises are unsafe to be accessed by JCI's employees or subcontractors. JCI may terminate the services upon notice to the Customer, if Customer does not follow JCI's recommendations for updates and upgrades to the equipment and systems.

9. Upon termination of this Agreement for any reason, Customer shall pay to JCI all undisputed amounts owed through the date of termination within thirty (30) days of such termination. For termination prior to the end of the Term, Customer agrees to pay JCI, in addition to any outstanding fees and charges for service(s) rendered prior to termination, 50% of the charges for services remaining to be paid for the unexpired term of the Agreement as liquidated damages but not as a penalty. Customer shall provide JCI with reasonable access to the premises to remove any JCI property and to un-program any controls, intrusion, fire, or life safety system, as applicable.. Customer shall be liable for all fees, costs, and expenses that JCI may incur in connection with the enforcement of this Agreement, including without limitation, reasonable attorney fees, collection agency fees, and court costs.

M. ASBESTOS, MOLD, BIOHAZARDS, AND HAZARDOUS MATERIALS

"Hazardous Materials" means any material or substance that, whether by its nature or use, is now or hereafter defined or regulated as a hazardous waste, hazardous substance, pollutant, or contaminant under any local, state, or federal law, regulation, or ordinance relating to or addressing public and employee health and safety and protection of the environment, or which is toxic, explosive, corrosive, flammable, radioactive, carcinogenic or otherwise hazardous or which is or contains petroleum, gasoline, diesel, fuel, another petroleum hydrocarbon product or polychlorinated biphenyls. "Hazardous Materials" specifically includes mold, lead-based paints, biohazards such as but not limited to Legionella and asbestos-containing materials ("ACM"). Neither Customer nor JCI desires to or is licensed to undertake direct obligations relating to the identification, abatement, cleanup, control, removal or disposal of ACM.

JCI will be responsible for removing or disposing of any Hazardous Materials that it uses in providing the Services ("JCI Hazardous Materials") and for the remediation of any areas affected by the release of JCI Hazardous Materials. For other Hazardous Materials that may be present at its facilities ("Non-JCI Hazardous Materials"), Customer shall supply JCI with any information in its possession relating to the presence of Hazardous Materials if their presence may affect JCI's performance of the Services. If either Customer or JCI becomes aware of or suspects the presence of Non-JCI Hazardous Materials that may interfere with JCI's Services, it shall immediately stop the Services in the affected area and notify the other party. As between Customer and JCI, Customer shall be responsible at its sole expense for removing and disposing of Non-JCI Hazardous Materials from its facilities and for the remediation of any areas impacted by the release of the Non-JCI Hazardous Materials and must provide a certificate of abatement before JCI will be obligated to perform or continue its Services, unless JCI had actual knowledge that Non-JCI Hazardous Materials were present and acted in disregard of that knowledge, in which case (i) JCI shall be responsible at its sole expense for the remediation of any areas impacted by its release of such Hazardous Materials, and (ii) Customer shall remain responsible at its sole expense for the removal of Hazardous Materials that have not been released and for releases not resulting from JCI's performance of the Services. Customer shall defend and indemnify JCI against any losses, costs, damages, expenses, and claims arising out of its failure to comply with this Section M.

N. CUSTOMER DATA

Customer data obtained from the Services is owned by and shall belong to Customer. JCI will access and use Customer data to provide Services to Customer. Except as set forth herein, JCI will not disclose to any third party any individual Customer data acquired through performance of the Services without Customer's consent. Customer agrees that JCI and its subsidiaries, affiliates and approved third party contractors and developers may collect and use Customer data for any reason, as long as any external use of the data is on a de-identified basis that does not personally identify Customer or any individual. Customer hereby grants JCI a perpetual, worldwide, irrevocable, royalty free license to use, modify, manipulate, sublicense, and create derivative works from such data. JCI shall retain all rights to any intellectual property, data, materials and products created as a result of its performance of Services.

O. JCI'S INTELLECTUAL PROPERTY

JCI shall retain all right, title and interest in any (a) work provided to Customer, including without limitation, all software source and object code, documentation, technical information or data, specifications and designs and any changes, improvements or modifications thereto ("Deliverables"), and (b) Know-How (defined below) employed by JCI in the creation of the Deliverables or performance of the Services, whether known to JCI prior to, or developed or discovered or acquired in connection with, the performance of its obligations under this agreement. Ownership of all Deliverables and Know-How shall vest solely in JCI and no Deliverables shall be deemed "works made for hire." Without limiting the generality of the foregoing, ownership of all source files used in the course of performing the Services shall remain the exclusive property of JCI. For purposes of this Agreement, "Know-How" means any know-how, processes, techniques, concepts, methodologies, tools, analytical approaches, database models and designs, discoveries, and ideas furnished, produced by, developed, or used by JCI in the creation or provision of the Deliverables or in the performance of the Services, and any changes, improvements, or modifications thereto or derivatives thereof.

P. DIGITAL ENABLED SERVICES

Digital Enabled Services; Data. If JCI provides Digital Enabled Services under this Agreement, these Digital Enabled Services require the collection, transfer and ingestion of building, equipment, system time series, and other data to JCI's cloud-hosted software applications. Customer consents to and grants JCI right to collect, ingest and use such data to enable JCI and its affiliates and agents to provide, maintain, protect, develop and improve the Digital Enabled Services and JCI products and services. Customer acknowledges that, while Digital Enabled Services generally improve equipment performance and services, Digital Enabled Services do not prevent all potential malfunction, insure against all loss, or guarantee a certain level of performance. Customer shall be solely responsible for the establishment, operation, maintenance, access, security and other

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aspects of its computer network ("Network"), shall appropriately protect hardware and products connected to the Network and will supply JCI secure Network access for providing its Digital Enabled Services. If Customer accesses and uses Software that is used to provide the Digital Enabled Services, the Software Terms (defined below) will govern such access and use.

Q. JCI DIGITAL SOLUTIONS

JCI Digital Solutions. Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, JCI's standard terms for such Software and Software related professional services in effect from time to time at www.johnsoncontrols.com/techterms (collectively, the "Software Terms"). Specifically, the JCI General EULA set forth at www.johnsoncontrols.com/buildings/legal/digital/generaleula governs access to and use of software installed on Customer's premises or systems and the JCI Terms of Service set forth at www.johnsoncontrols.com/buildings/legal/digital/generalatos govern access to and use of hosted software products. The applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, JCI and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto

Notwithstanding any other provisions of this Agreement, unless otherwise agreed, the following terms apply to Software that is provided to Customer on a subscription basis (i.e., a time limited license or use right), (each a "Software Subscription"): Each Software Subscription provided hereunder will commence on the date the initial credentials for the Software are made available (the "Subscription Start Date") and will continue in effect until the expiration of the subscription term noted in the applicable statement of work, order or other applicable ordering document. At the expiration of the Software Subscription, such Software Subscription will automatically renew for consecutive one (1) year terms (each a "Renewal Subscription Term"), unless either party provides the other party with a notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term. To the extent permitted by applicable law, Software Subscriptions purchases are non-cancelable, and the sums paid nonrefundable. Fees for Software Subscriptions shall be paid annually in advance, invoiced on the Subscription Start Date and each subsequent anniversary thereof. Customer shall pay all invoiced amounts within thirty calendar days after the date of invoice. Payments not made within such time period shall be subject to late charges as set forth in the Software Terms. Unless otherwise agreed by the parties in writing, the subscription fee for each Renewal Subscription Term will be priced at JCI's then-applicable list price for that Software offering. Any use of Software that exceeds the scope, metrics or volume set forth in this Agreement and applicable SOW will be subject to additional fees based on the date such excess use began.

R. PRIVACY

1. JCI as Processor: Where JCI factually acts as Processor of Personal Data on behalf of Customer (as such terms are defined in the DPA) the terms at www.johnsoncontrols.com/dpa ("DPA") shall apply.

2. JCI as Controller: JCI will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers) as controller and in accordance with JCI's Privacy Notice at <https://www.johnsoncontrols.com/privacy>. Customer acknowledges JCI's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing and transfer by JCI is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

S. MISCELLANEOUS PROVISIONS

1. All notices required to be given hereunder shall be in writing and shall be considered properly given if: (a) delivered in person, (b) sent via the United States Postal Service, postage prepaid, registered or certified with return receipt requested, (c) sent by overnight delivery service (e.g., FedEx, UPS), or (d) sent by facsimile, email or other electronic means and confirmed by facsimile, return email or telephone.

2. This Agreement is not assignable by the Customer except upon written consent of JCI first being obtained. JCI shall have the right to assign this Agreement, in whole or in part, or to subcontract any of its obligations under this Agreement without notice to Customer. This Agreement inures to the benefit of and is applicable to any assignees or subcontractors of JCI, and is binding upon Customer with respect to said assignees or subcontractors with the same force and effect as it binds Customer to JCI.

3. If any provision of this Agreement is found to be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.

4. This Agreement is the entire contract between JCI and Customer and supersedes any prior oral understandings, written agreements, proposals, or other communications between the parties.

5. Customer acknowledges and agrees that any purchase order issued by Customer in connection with this Agreement is intended only to establish payment authority for Customer's internal accounting purposes and shall not be considered to be a counteroffer, amendment, modification, or other revision to the terms of this Agreement. No term or condition included or referenced in Customer's purchase order will have any force or effect and these terms and conditions shall control. Customer's acceptance of any Services shall constitute an acceptance of these terms and conditions. Any proposal for additional or different terms, whether in Customer's purchase order or any other document, unless expressly accepted in writing by JCI, is hereby objected to and rejected.

6. JCI supplies "commercial items" within the meaning of the Federal Acquisition Regulations (FAR), 48 CFR Parts 1-53. As to any customer order for a U.S. Government contract, JCI will comply only with those mandatory flow-downs for commercial item and commercial services subcontracts listed either at FAR 52.244-6, or 52.212-5(e)(1), as applicable.

7. If there are any changes to Customer's facilities or operations, or to applicable regulations, laws, codes, taxes, or utility charges, that materially affect JCI's performance of the Services or its pricing thereof, JCI shall have the right to an equitable and appropriate adjustment to the scope, pricing, and other affected terms of this Agreement.

**ADDENDUM TO PSA TERMS AND CONDITIONS FOR
MONITORING OF INTRUSION, FIRE AND OTHER SAFETY SYSTEMS**

If Remote Monitoring Services explicitly includes remote fire alarm monitoring, security alarm monitoring or video monitoring in the scope of work or customer charges, the Agreement is hereby modified and amended to include the terms and provisions of this Addendum to the PSA for Monitoring of Intrusion, Fire and Safety Systems (the "Addendum"). Capitalized terms that are not defined herein, shall have the meaning given to them in the Agreement. In the event of a conflict between the terms and conditions of this Addendum and those appearing in the Agreement, the terms and conditions of this Addendum shall prevail.

1. Remote Monitoring of Alarm Signals. If JCI receives an emergency alarm signal at JCI's ROC, JCI shall endeavor to notify the appropriate police or fire department, or other emergency response agency having jurisdiction and JCI shall endeavor to notify Customer or its designated representative by email unless instructed to do otherwise by Customer in writing and/or based on standard operating procedures for the ROC. JCI, upon receipt of a non-emergency signal from the Premises, shall endeavor to notify Customer's representative pursuant to Customer's written instructions, defaulting to email or text notification. Customer acknowledges that if the signals transmitted from the Premises will be monitored in a monitoring facility not operated by JCI, the personnel in such monitoring facilities are not the agents of JCI, nor does JCI assume any responsibility for the manner in which such signals are monitored or the response to such signal.

2. Remote Monitoring Services Pricing. Remote Monitoring Services shall be provided by JCI if the Agreement includes a charge for such Service. If such Service is purchased, JCI will monitor the number of alarms for the Premises and the initial charge is based on the pricing agreed to by the parties, subject to the terms and conditions of this Addendum. If the number of alarms produced at the Premises goes beyond the contracted number of alarms in a month, Customer will be billed an overage fee.

3. Communications Media. Customer acknowledges that monitoring of Covered Equipment requires transmission of signals over standard telephone lines and/or the Internet and that these modes of transmission may be interrupted, circumvented, or compromised, in which case no signal can be transmitted from the Premises to the monitoring facility. Customer understands that to allow the monitoring facility to be aware of such a condition, additional or alternative protection can be installed, such as line security devices, at Customer's cost and expense and for transmission via telephone line only. Customer acknowledges it is aware that line security devices are available and, unless expressly identified in Schedule A - Equipment List, has declined to purchase such devices. Customer further acknowledges that such additional protection is not available for Internet transmission under this Agreement.

4. False/Unnecessary Alarms; Service Calls. At JCI's option, an additional fee may be charged for any false alarm or unnecessary Service Visit caused or necessitated by Customer. In addition, Customer shall be fully responsible and liable for fines, penalties, assessments, taxes, fees or charges imposed by a governmental body, telephone, communication, or signal transmission company as the result of any false alarm and shall reimburse JCI for any costs incurred by JCI in connection therewith. Customer shall operate the system carefully so as to avoid causing false alarms. False alarms can be caused by severe weather or other forces beyond the control of JCI. If an undue number of false alarms are received by JCI, in addition to any other available remedies available to JCI, JCI may terminate this Agreement and discontinue any Service(s) and seek to recover damages. If an agent is dispatched, by a governmental authority or otherwise, to respond to a false alarm, where the Customer, or any other party has intentionally, accidentally or negligently activated the alarm signal, Customer shall be responsible for and pay any and all fees and/or fines assessed with respect to the false alarms and pay to JCI the additional charges and costs incurred by it from a false alarm. If the Customer's system has a local audible device, Customer authorizes JCI to enter the Premises to turn off the audible device if JCI is requested or ordered to do so by governmental authorities, neighbors or anyone else and Customer will pay JCI its standard service call charge for each such visit. Police agencies require repair of systems which cause false dispatches. Customer shall maintain the equipment necessary for JCI to supply the Services and Customer shall pay all costs for such maintenance. At least monthly, Customer will test the system's protective devices and send test signals to the ROC for all monitoring equipment in accordance with instructions from JCI or the ROC. Customer agrees to test the monitoring systems, including testing any ultrasonic, microwave, infrared, capacitance or other electronic equipment prior to the end of each month and will immediately report to JCI if the equipment fails to respond to the test. Customer shall make any necessary repairs as soon after receipt of notice as is reasonably practical. Customer shall at all times be solely responsible for maintaining any sprinkler system in good working order and provide adequate heat to the Premises.

5. Remote Monitoring of Video Monitoring Services. During the Term, JCI's sole and only obligation arising from the inclusion of Video Monitoring Services in any Service offering shall be to monitor the digital signals actually received by JCI at its ROC from means of the Video System and upon receipt of a digital signal indicating that an alarm condition exists, to endeavor, as permitted by law, to notify the police or other municipal authority deemed appropriate in JCI's absolute discretion and to such persons Customer has designated in writing to JCI to receive notification of such alarm condition as set forth herein. No alarm installation, repair, maintenance or guard responses will be provided under this Video Monitoring Services option. JCI may, without prior notice to Customer, in response to applicable law or insurance requirements, revise, replace, discontinue and/or rescind its response policies and procedures.

a. Inception and conclusion of service. Video Monitoring shall be provided by JCI if this Agreement includes a charge for Video Monitoring Services. If such Video Monitoring Service is purchased, Video Monitoring Services will begin when the Video System is installed and operational, and when the necessary communications connection is completed. No obligation for the provision of this Video Monitoring Service will commence until these requirements are met.

b. Customer Equipment. Customer shall obtain, at its own cost and expense: (a) the equipment necessary to connect to JCI's ROC; and (b) whatever permission, permits or licenses that may be necessary from all persons, governmental authorities, utility, and any other related service providers in connection with the Services. The video system to be used by the Customer is intended to produce and transmit video images (the "Video System Images") of the Premises to the ROC (the "Video System"). JCI makes no promise, warranty or representation that the video system will operate as intended. Customer further agrees that, notwithstanding any role or

participation by JCI in Video System and Video System Images, JCI shall have no responsibility or obligation with regard to Customer, the Video System or any other Customer equipment.

c. System Location. The Video System related cameras shall be located and positioned by Customer along with attendant burglary digital alarm signal(s). Customer shall ensure that the Video System related cameras will be positioned and located such that it will only produce or capture Video System Images of areas of the Premises. Customer will provide adequate illumination under all operating conditions for the proper viewing of the cameras. Customer acknowledges and agrees that JCI has exercised no control over, or participated in locating or positioning the Video System related camera including, but not limited to selecting what areas, locations, things or persons that the Video System Images may depict or capture.

d. Images. Customer shall be solely responsible for the Video System Images produced or captured by the Video System and Customer shall defend, indemnify and hold harmless JCI and its officers, agents, directors, and employees, from any and all damages, losses, costs and expenses (including reasonable attorneys' fees) arising out of third party claims, demands, or suits in connection with the use, operation, location and position of the Video System, and the Video System Images resulting there from, including, but not limited to, any claims of any person depicted in a Video System image, including but not limited to, any claim by such person that his or her privacy has been invaded or intruded upon or his or her likeness has been misappropriated. Any duty to obtain the consent or permission of any person depicted in a Video System Image to have his or her likeness to be depicted, received, transmitted or otherwise used, and the duty to determine and comply with any and all applicable laws, regulations, standards and other obligations that govern the legal, proper and ethical use of video capturing devices, such as the Video System, including, but not limited to, notification that the Video System is in use at the Premises, shall be the sole responsibility of the Customer. JCI agrees to make Video System Images available to Customer and upon their respective request. JCI makes no promise, warranty or representation as to the length of time that it retains Video Images, or the quality thereof.

e. Video System Signals. When a signal from the Video System is received, JCI reserves the right to verify all alarm signals before notifying emergency personnel, and may choose not to notify emergency personnel if it has reason to believe, in its sole discretion, that an emergency condition does not exist. JCI will first attempt to verify the nature of the emergency by using visual verification and/or the two-way voice system (if applicable) of the Video System included in Customer's system. If JCI determines that an emergency condition exists, JCI will endeavor to notify the proper police or emergency contact on a notification call list provided in writing by Customer to JCI, or its designee. When a non-emergency signal is received, JCI will attempt to contact the first available Customer representative on the notification call list but will not notify emergency authorities, this notification will be in the form of email or text and follow ROC processes. If the customer requires phone calls to the call list for any emergency or non-emergency situation, the customer will need to make this request in writing. Customer authorizes and directs JCI, as its agent, to use its full discretion in causing the arrest or detention of any person or persons on or around the premises who are not authorized by Customer. **JCI WILL NOT ARREST OR DETAIN ANY PERSON.**

f. Recordings. Customer consents to the tape recording of all telephonic communications between the Premises and JCI. JCI will have no liability arising from recording (or failure to record) or publication of any two-way voice communications, other video recordings or their quality. JCI shall have no liability in connection with Video System or the Video System Images, including, but not limited to, any failure, omission, negligence or other act by JCI, or any of its officers, employees, representatives, agents, contractors, or any other third party in connection with the receipt (or failure of receipt), transmission, reading, interpreting, or response to any Video Image.

6. Risk of Loss is Customer's. JCI does not represent or warrant that the Services will detect or prevent the events they are intended to help detect or prevent including any burglary, holdup, fire or otherwise ("Detection Events"), or that the Services will be uninterrupted or error-free. Customer assumes all risk of loss or damage to Customer's person or property, or the property of others, if such an event occurs. Neither JCI nor its suppliers shall have any liability for loss, damage or injury due directly or indirectly to Detection Events, or the consequences therefrom. Further, expressly excluded from this Agreement are the warranties of merchantability or fitness or suitability for a particular purpose **NOTWITHSTANDING THE FOREGOING, IF JOHNSON CONTROLS SHOULD BE FOUND LIABLE FOR LOSS, DAMAGE OR INJURY DUE TO AN ACT OR OMISSION BY JOHNSON CONTROLS OR A FAILURE OF THE EQUIPMENT OR SERVICE IN ANY RESPECT, ITS LIABILITY WILL BE LIMITED TO A SUM EQUAL TO 10% OF THE ANNUAL SERVICE CHARGE OR \$1,000, WHICHEVER IS GREATER, AS THE AGREED UPON DAMAGES AND NOT AS A PENALTY, AND AS THE EXCLUSIVE REMEDY. THIS PARAGRAPH SHALL APPLY IF LOSS, DAMAGE OR INJURY, IRRESPECTIVE OF CAUSE OR ORIGIN, AND REGARDLESS OF LEGAL THEORY, RESULTS DIRECTLY OR INDIRECTLY TO PERSON OR PROPERTY OR FROM PERFORMANCE OR NONPERFORMANCE OF OBLIGATIONS IMPOSED BY THIS AGREEMENT. IF ANY THIRD PARTY, INCLUDING CUSTOMER'S SUBROGATING INSURER, MAKES A CLAIM OR FILES A LAWSUIT AGAINST JOHNSON CONTROLS IN ANY WAY RELATING TO THE EQUIPMENT OR SERVICES, CUSTOMER AGREES TO INDEMNIFY AND HOLD HARMLESS JOHNSON CONTROLS FROM ANY AND ALL SUCH CLAIMS AND LAWSUITS INCLUDING THE PAYMENT OF ALL DAMAGES, EXPENSES, COSTS AND ATTORNEYS' FEES.**

7. JCI'S RECEIPT OF ALARM SIGNALS, ELECTRONIC DATA, VOICE DATA OR IMAGES (COLLECTIVELY, "ALARM SIGNALS") FROM THE EQUIPMENT OR SYSTEM INSTALLED IN THE PREMISES IS DEPENDENT UPON PROPER TRANSMISSION OF SUCH ALARM SIGNALS. JCI'S ROC CANNOT RECEIVE ALARM SIGNALS WHEN THE CUSTOMER'S TELCO SERVICE OR OTHER TRANSMISSION MODE IS NOT OPERATING OR HAS BEEN CUT, INTERFERED WITH, OR IS OTHERWISE DAMAGED, OR IF THE ALARM SYSTEM IS UNABLE TO ACQUIRE, TRANSMIT OR MAINTAIN AN ALARM SIGNAL OVER CUSTOMER'S TELCO SERVICE OR TRANSMISSION MODE FOR ANY REASON INCLUDING BUT NOT LIMITED TO NETWORK OUTAGE OR OTHER NETWORK PROBLEMS SUCH AS CONGESTION OR DOWNTIME, ROUTING PROBLEMS, OR INSTABILITY OF SIGNAL QUALITY. CUSTOMER UNDERSTANDS THAT SIGNAL TRANSMISSION FAILURE MAY OCCUR OVER CERTAIN TYPES OF TELCO SERVICES SUCH AS SOME TYPES OF DSL, ADSL, VOIP, DIGITAL PHONE, INTERNET PROTOCOL BASED PHONE OR OTHER INTERNET INTERFACE-TYPE SERVICE OR RADIO SERVICE, INCLUDING CELLULAR, WIRELESS OR PRIVATE RADIO, OR CUSTOMER'S PROPRIETARY TELCOMMUNICATION NETWORK, INTRANET OR IP-PBX, OR OTHER THIRD-PARTY EQUIPMENT OR VOICE/DATA TRANSMISSION NETWORKS OR SYSTEMS OWNED, MAINTAINED OR SERVICED BY CUSTOMER OR THIRD PARTIES, IF: (1) THERE IS A LOSS OF NORMAL ELECTRIC POWER TO THE MONITORED PREMISES OCCURS (THE BATTERY BACK-UP FOR JCI'S ALARM PANEL DOES NOT POWER CUSTOMER'S COMMUNICATION FACILITIES OR TELCO SERVICE); OR (2) ELECTRONIC COMPONENTS SUCH AS MODEMS MALFUNCTION OR FAIL. CUSTOMER UNDERSTANDS THAT JCI WILL ONLY REVIEW THE INITIAL COMPATIBILITY OF THE ALARM SYSTEM WITH CUSTOMER'S TELCO SERVICE AT THE TIME OF INITIAL INSTALLATION OF THE ALARM SYSTEM AND THAT CHANGES IN THE TELCO SERVICE'S DATA FORMAT AFTER JCI'S INITIAL REVIEW OF COMPATIBILITY COULD MAKE THE TELCO SERVICE

Johnson Controls **Planned Service Proposal**
Prepared for BAYARD ELEMENTARY SCHOOL

UNABLE TO TRANSMIT ALARM SIGNALS TO JCI'S ROC. IF JCI DETERMINES IN ITS SOLE DISCRETION THAT CUSTOMER'S TELCO SERVICE IS COMPATIBLE, JCI WILL PERMIT CUSTOMER TO USE ITS TELCO SERVICE AS THE PRIMARY METHOD OF TRANSMITTING ALARM SIGNALS, ALTHOUGH CUSTOMER UNDERSTANDS THAT JCI RECOMMENDS THAT CUSTOMER ALSO USE AN ADDITIONAL BACK-UP METHOD OF COMMUNICATION TO CONNECT CUSTOMER'S ALARM SYSTEM TO JCI'S ROC REGARDLESS OF THE TYPE OF TELCO SERVICE USED. CUSTOMER ALSO UNDERSTANDS THAT IF JCI DETERMINES IN ITS SOLE DISCRETION THAT CUSTOMER'S TELCO SERVICE IS, OR LATER BECOMES, NON-COMPATIBLE, OR IF CUSTOMER CHANGES TO ANOTHER TELCO SERVICE THAT IS NOT COMPATIBLE, THEN JCI WILL REQUIRE THAT CUSTOMER USE AN ALTERNATE METHOD OF COMMUNICATION ACCEPTABLE TO JCI AS THE PRIMARY METHOD TO CONNECT CUSTOMER'S ALARM SYSTEM TO JCI'S ROC. JCI WILL NOT PROVIDE FIRE OR SMOKE ALARM MONITORING FOR CUSTOMER BY MEANS OTHER THAN AN APPROVED TELCO SERVICE AND CUSTOMER UNDERSTANDS THAT IT IS SOLELY RESPONSIBLE FOR ASSURING THAT IT USES APPROVED TELCO SERVICE FOR ANY SUCH MONITORING AND THAT IT COMPLIES WITH NATIONAL FIRE ALARM STANDARDS AND LOCAL FIRE CODES. CUSTOMER ALSO UNDERSTANDS THAT IF CUSTOMER'S ALARM SYSTEM HAS A LINE CUT FEATURE, IT MAY NOT BE ABLE TO DETECT ALARM SIGNALS IF THE TELCO SERVICE IS INTERRUPTED, AND THAT JCI MAY NOT BE ABLE TO DOWNLOAD SYSTEM CHANGES REMOTELY OR PROVIDE CERTAIN AUXILIARY MONITORING SERVICES THROUGH A NON-APPROVED TELCO SERVICE. CUSTOMER ACKNOWLEDGES THAT ANY DECISION TO USE A NON-APPROVED TELCO SERVICE AS THE METHOD FOR TRANSMITTING ALARM SIGNALS IS BASED ON CUSTOMER'S OWN INDEPENDENT BUSINESS JUDGMENT AND THAT ANY SUCH DECISION IS MADE WITHOUT ANY ASSISTANCE, INVOLVEMENT, INPUT, RECOMMENDATION, OR ENDORSEMENT ON THE PART OF JCI. CUSTOMER ASSUMES SOLE AND COMPLETE RESPONSIBILITY FOR ESTABLISHING AND MAINTAINING ACCESS TO AND USE OF THE NON-APPROVED TELCO SERVICE FOR CONNECTION TO THE ALARM MONITORING EQUIPMENT. CUSTOMER FURTHER UNDERSTANDS THAT THE ALARM SYSTEM MAY BE UNABLE TO SEIZE THE TELCO SERVICE TO TRANSMIT AN ALARM SIGNAL IF ANOTHER CONNECTION HAS DISABLED, IS INTERFERING WITH, OR BLOCKING THE CONNECTION.

CUSTOMER ACCEPTANCE

In accepting this Agreement, Customer agrees to the terms and conditions contained herein including those on the following page(s) of this Agreement and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that Customer may issue. Any changes requested by Customer after the execution of this Agreement shall be paid for by the Customer and such changes shall be authorized in writing. ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS CONTAINED IN THIS AGREEMENT.

Pricing is based upon the following billing and payment terms: Invoices will be delivered via email, payment due date of NET 30, and invoices are to be paid via ACH bank transfer. Johnson Controls ACH/EFT bank transfer details will be forth coming upon contractual agreement.

This offer shall be void if not accepted in writing within thirty (30) days from the date first set forth above.

[END OF DOCUMENT]

5001 Compulsory Attendance and Excessive Absenteeism

Required Attendance

Every person residing in the school district who has legal or actual charge or control of any child of mandatory attendance age shall cause that child to attend a public or private school regularly, unless the child has graduated from high school or has been allowed to disenroll pursuant to this policy.

Mandatory Attendance Age

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

Exceptions

This policy does not apply when attendance is made impossible or impracticable by severe weather conditions or by the mental or physical illness of the student or a child whom the student is parenting.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

Discontinuing Enrollment – 5 Year Old Students

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.

Discontinuing Enrollment – 16 and 17 Year Old Students

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend an exempt school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending exempt schools. The superintendent may confirm the validity of the submission with the State Department of Education.

Attendance Officer

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

Expectations for Regular Attendance and "Exempt" Absences:

1. Students are expected to attend every class, every day.
2. Exempt absences shall be:
 - a.) absences when a licensed health care provider has confirmed in writing that, in his/her professional medical opinion and within his/her scope of practice, the student or a child whom the student is parenting is so physically or mentally ill that attendance of the student is impracticable or impossible;
 - b.) absences when severe weather conditions have made the roads impassable so that the student's attendance impracticable or impossible;

- c.) student attendance at a school-sponsored activity;
 - d.) student has been suspended or expelled from school by the school district; and
 - e.) absences required by law enforcement, child protective services or a court of competent jurisdiction, confirmed in writing to the school district.
3. All other absences, including absences for minor illnesses, family events, routine medical appointments are simply "verified absences."
 4. Students must not be absent from any course more than twenty days in any given semester in order to earn academic credit for that course for that semester. Students who lose credit in any given course due to absences may appeal that loss of credit to his/her building principal.

Attendance Incentives:

Building principals may establish attendance incentives for their students. Those may include:

- Special Recognition of students who have 95% or greater attendance each quarter
- Special rewards may include (movie day, field day, extra recess) for students who have 95% or greater attendance At the conclusion of each quarter building principals report to the board what incentives were implemented and the effectiveness of the incentive in improving student attendance and engagement.

When students are absent from school, district staff will respond as follows:

First Stage Response to Absences

1. The school district will attempt to contact the parent via telephone for every absence if the parent has not contacted the school in advance.
2. After a student's 5th absence parent/guardians are notified by a letter or electronic notification of the absences.
3. After a student's 10th absence, the school's attendance officer will schedule a meeting with the student's parents or guardians. That meeting will be documented in written form.
 - a. This meeting must be attended by attendance officer, parents, guidance counselor or principal, and the student (if appropriate)
 - b. The meeting shall be documented
 - c. The meeting shall develop a collaborative plan to assist the student in improving his/her attendance

Every effort will be made by the school to meet as outlined above, however should the parent not be willing to meet, the school will make a record of all other means of contact in regards to discussing the students attendance issues.

4. Building principals may meet with teachers who have 10% of their students miss seven or more days of class in any given quarter to review strategies to increase student engagement. A consistent pattern of student absences from a teacher's classes may result in a formal remediation plan.

5. The superintendent may meet with the building principal if more than 10% of students miss seven or more days of class in any quarter to review strategies to improve the school building's climate. A consistent pattern of building-wide absenteeism may result in a formal remediation plan.

Second Stage Response to Absences Students who accrue more than 20 absences in a school year may be referred to the county attorney for action under NEB. REV. STAT. §§ 79-209 and 43- 247(3)(a) and (b).

Credit Recover and Making Up Absences

Make-up work may be assigned for each day missed regardless of the type of absence, school activity or otherwise. If make-up work is not completed, students will receive no credit for the work required. The time each student is allowed will be determined by the teacher, with two days per each excused absence the general rule. The student has the responsibility to contact teachers, initially, regarding make-up assignments

All students grades 7-12 will be allowed up to nine (9) excused absences per semester.

After the 9th absence, credit will be deducted as follows:

0-9 days absent 0 credit deducted per course
10-14 absences 1 credit deducted per course
15-19 absences 2 credits deducted per course
20-24 absences 3 credits deducted per course
25-29 absences 4 credits deducted per course
30+ absences 5 credits deducted per course

To receive full credit for a class in which a student has been absent in excess of nine periods, the student will be given the opportunity to make up the

missed time. Teachers will provide make-up (or extra credit work) to be done during the make-up period. The student will be supervised during the make-up time by the school principal or by an assigned detention teacher. The student must serve the same number of make-up minutes (per missed class) as the class was originally scheduled to meet, in order to receive full credit for making up a period.

Scheduling of the make-up time will be done by the school principal. The make-up time may be scheduled before school, after school, or on weekends, but it must be served within 30 days of the completion of the semester as the absent day it is being served to make up.

Absences for school-sponsored activities are not to be included in the nine-day absence policy.

Students who lose credit will be given the opportunity for credit recovery during summer school. The administration reserves the right to subtract from the number of absences those occasions in which a student is hospitalized, prescribed bed rest by a physician, or gone due to a family emergency. (Family emergencies may include not limited to accidents, funerals, etc.) The school administration will require written documentation from a hospital or a physician for absences due to prescribed bed rest.

It is important to note that while absences impacting credit loss are semester based (start over each semester), absences counting toward truancy accrue throughout the entire school year.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5022
**Investigations, Arrests, and Other Student Contact by Law
Enforcement and Health and Human Services**

The school district and its administrators and staff desire to maintain a positive working relationship with law enforcement officers and other representatives of governmental bodies in the discharge of their duties. However, this desire must be balanced against other equally important factors such as a student's legal rights, ensuring that a student's time spent in school is for education, and acknowledging that the school stands *in loco parentis* to the students.

"Law enforcement officer" means police officers, county sheriffs, state patrolmen, Health and Human Service workers, Child Protective Services workers, Office of Juvenile Services workers, probation officers, U.S. Immigration and Customs Enforcement (ICE) agents, Federal Bureau of Investigations agents, or any other government investigatory workers.

"Parent" means the biological or adoptive mother or father, guardian, responsible relative, or any other person who has claimed legal or actual charge or control of the student pursuant to Nebraska law or Title 92 Nebraska Administrative Code Chapter 19.

Law enforcement officers are encouraged, whenever possible, to talk to a student away from the school before or after school hours so as to cause as little disruption as possible to the student's education.

Law enforcement officers may be called to the school at the request of school administration, or they may initiate contact with the school for their own purposes. Contact between the school and law enforcement officers on matters involving students shall be made through the office of the superintendent or building principal and the law enforcement officer. All reasonable attempts should be made to avoid embarrassing the student before his or her teachers and peers, and to avoid disrupting the student's and the school's education program. Any questioning by law enforcement officers that is permitted should be conducted in a private room or area where confidentiality can be maintained. This should be an area removed from observation by or contact with other pupils and school personnel.

School staff shall promptly notify the superintendent when a student is questioned, arrested, or removed from school grounds by law enforcement officers.

School-Related Criminal Activity

This section applies to alleged or suspected criminal activity that occurs on school grounds; in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event.

Law enforcement officers will be allowed to contact and question students at school regarding school-related criminal activity as provided below.

The building principal must be notified before a student may be questioned in school or taken from a classroom by law enforcement. The building principal should request identification of the officers, their affiliation with the identified law enforcement agency, and whether their purpose is to interview, interrogate, or take custody of the student.

The building principal will make reasonable attempts to contact a student's parent for their consent and/or presence before the student is interviewed. If a parent cannot be contacted after reasonable attempts, the student will be questioned only if the law enforcement officer identifies emergency circumstances requiring immediate questioning. A building principal or designee shall be present for such questioning solely to further school purposes or avoid duplication of the investigative process. The student will be brought to a private room and the contact will be made out of sight of others as much as practicable.

If the student is suspected of criminal activity, it is the responsibility of the law enforcement officer to advise a student of his or her rights against self-incrimination.

The building principal shall document steps taken to notify parents, summarize the law enforcement activities, identify the actions taken by the District on behalf of the student, and any further contacts with law enforcement officer.

Non-School Related Criminal Activity

Law enforcement officials may not question students at school unless parental consent is obtained or the law enforcement authorities have a warrant or court order.

Taking a Student into Custody

Law enforcement officers seeking custody of a student must contact the superintendent or building principal. The principal will request the arresting law enforcement officer to provide a copy of the arrest warrant, written parental consent, court order, or other document giving authority to take the student into legal custody. If there is no document presented, the principal should obtain the officer's name, badge number identifying the law enforcement agency, date, time, the reason for the arrest, and the place to which the student is reportedly being taken. Whenever practicable, the arrest or release of the student should be conducted in a location and in a manner that minimizes observation by others.

When a law enforcement officer removes a student from the school, the building principal will take immediate steps to notify the parent about the student's removal and the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse.

Child Abuse and Neglect

When law enforcement officers seek to investigate reports of alleged child neglect or abuse regarding a student, the building principal shall obtain a proper identification from the authorities or officials. If a student interview is conducted on school grounds, the building principal or designee and such other school personnel as appropriate shall observe the interview.

If the law enforcement officer decides to remove the student from school, school officials shall provide the law enforcement authorities with the address and telephone number of the student's parent or guardian. The principal or other school official shall, as a condition of releasing the student to the law enforcement officer, require the officer to sign a statement certifying that the child is being removed from school premises because he or she is believed to be the victim of child abuse and that the officer understands and will comply with the legal requirements of NEB. REV. STAT. § 79-294.

Student Records

Student records will be shared with law enforcement officers only as allowed by state and federal law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

**STATEMENT OF LAW ENFORCEMENT OFFICER RELATING
TO REMOVAL OF CHILD FROM SCHOOL PREMISES WHO
IS BELIEVED TO BE THE VICTIM OF CHILD ABUSE**

I, _____
(printed name of law enforcement officer) certify that I am a law enforcement officer employed by _____ (printed name of law enforcement agency). I certify that I am removing _____ (printed name of child being removed from school premises) because the child is believed to be the victim of child abuse. I acknowledge that I have been provided with the address and telephone number of the child's parent or guardian by school officials. I also acknowledge that I am familiar with and will comply with the obligations imposed on me by NEB. REV. STAT. § 79-294, which is set forth below:

When a principal or other school official releases a minor student to a peace officer as defined in section 49-801 for the purpose of removing the minor from the school premises, the principal or other school official shall take immediate steps to notify the parent, guardian, or responsible relative of the minor regarding the release of the minor to the officer and regarding the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse, in which case the principal or other school official shall provide the peace officer with the address and telephone number of the minor's parent or guardian. The peace officer shall take immediate steps to notify the parent, guardian, or responsible relative of the minor that the minor is in custody and the place where he or she is being held. If the peace officer has a reasonable belief that the minor would be endangered by a disclosure of the place where the minor is being held or that the disclosure would cause the custody of the minor to be disturbed, the peace officer may refuse to disclose the place where the minor is being held for a period not to exceed twenty-four hours. The peace officer shall, however, inform the parent, guardian, or responsible relative whether the child requires and is receiving medical or other treatment. The juvenile court shall review any decision not to disclose the place where the minor is being held at any subsequent detention hearing.

Date: _____

Signature of Law Enforcement Officer

Time: _____

5024 Medication of Students

Whenever possible, parents should arrange medication schedules to eliminate the need for giving medication during school hours. When it is necessary for school personnel to administer medication to students, the school district will comply with the Nebraska Medication Aide Act, the requirements of Title 92, Nebraska Administrative Code, Chapter 59, (promulgated by the Nebraska Department of Education and entitled *Methods of Competency Assessment of School Staff Who Administer Medication*), and all state and federal regulations. Parents and guardians who wish to have their child receive medication from school personnel must comply with the following procedures:

1. Prescription medication

- a. Parents/guardians must provide a physician's written authorization for the administration of the medication.
- b. Parents/guardians must provide their own written permission for the administration of the medication.
- c. The medication must be brought to school in the prescription container and must be properly labeled with the student's name, the physician's name, and directions for administering the medication.

2. Non-prescription medication

In Stock, Over The Counter Medications include Acetaminophen, Ibuprofen, Antacid (Tum's), and cough drops. If other OTC medications not listed as in stock need to be administered, a doctor's note must be accompanied with the OTC medication. In addition, if in stock or other OTC medications need to be administered for greater than 2 days, a doctor's note needs to be provided for long term dispersal.

- a. Parents/guardians must provide written permission for the administration of the medications
- b. The medication must be brought to the school in the manufacturer's container.
- c. The container must be labeled with the child's name and with directions for the provision or administration of the medication

The district reserves the right to review and decline requests to administer or provide medications that are not consistent with standard pharmacological references, are prescribed in doses that exceed those recommended in standard pharmacological references, or that could be taken in a manner that would eliminate the need for giving them during school hours. The district may request parental authorization to consult with the student's physician regarding any medication prescribed by such physician.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5041
Student Government

Students are encouraged to formulate and participate in elective and representative student government activities. The organization, operation and scope of the student government shall be administered by the superintendent or designee.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5042
Bulletin Boards

Bulletin boards and other electronic publishing spaces of the district may be provided for the use of students and student organizations for purposes of notifications related to student activities and student groups. The following general limitations apply to all posting or publishing:

1. All postings must be approved by the appropriate building principal or designee. Students may not post any material containing any statement or expression that is libelous, obscene, or vulgar; that would violate board of education policies, including the student code of conduct; or that is otherwise inappropriate for the school environment.
2. All postings must identify the student or the student organization posting or publishing the notice.
3. Published material may be removed after a reasonable time.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5044
Safe Pupil Transportation Plan
and
Pupil Transportation Vehicle Driver Satisfactory Driving Criteria

It is the goal of the school district to provide safe, comfortable and reliable transportation for bus-riding school children.

1. Emergency Procedures

a) Mechanical breakdown

In the event of a mechanical breakdown, the driver will:

- 1)** Stop the vehicle in a safe location
- 2)** Keep passengers in the vehicle, if it is safe to do so
- 3)** Take steps to warn motorists, by activating hazard lights and placing emergency triangles
- 4)** Radio or call for assistance

b) Injuries/Medical Emergencies

If a student is seriously injured or suffers from a medical emergency, the driver will stop the vehicle at the first safe opportunity. The driver will provide emergency medical assistance in accordance with the driver's first aid training. The driver will notify the school district of the emergency using the radio or other communication equipment. The district will then summon emergency medical services by immediately calling 911 and notify administrative personnel.

c) Severe Weather

1) Tornadoes.

If the driver determines that there is likelihood that a tornado will hit the vehicle, and there is not an escape route available or time to drive to a safe location, the driver will evacuate the vehicle, taking only the first aid kit. The driver will take the students to the basement of a nearby building or to the nearest depression or ditch upwind (toward the storm) of the vehicle, far enough away from the vehicle so that it will not roll over on the students. The driver should instruct students to cover their heads with their arms. If the students are wearing coats or jackets, they can be used to provide additional protection for their heads and bodies. If there is no time

to evacuate the students after stopping the vehicle, the driver should have the students remain in their seats and assume a protective position with their heads below window level.

2) Winter Weather

If the school district or driver determines that a trip is too dangerous to drive due to winter weather conditions, the district will cancel the trip.

Parents should ensure that students are appropriately dressed for winter conditions. Parents will be contacted with any concerns.

3) Floods or Standing Water

It is generally appropriate to drive through a small or regular amount of water that has accumulated from a normal or typical rainfall. However, drivers should not drive through water on the road if: the water is moving or has a current; there is dangerous debris in the water; the driver cannot determine the depth of the water or there is a known dip in the road which would create a deeper section of water; or if there is any other water condition that the driver determines is unsafe to drive through.

d) Weapons, Hazardous Materials and Dangerous Contraband

If a driver discovers that a passenger may have a weapon, hazardous materials, or other dangerous contraband in the vehicle, he or she should remain calm and call for assistance. The driver should not inform passengers of the presence of the weapon or other contraband.

e) Unattended Items on or Near Pupil Transportation Vehicle

The driver shall check for unattended items on or near the vehicle as part of the exterior and interior pre-trip inspections. If circumstances make an item suspicious (because it is out of context, makes a noise, has visible wires, placement was witnessed, was hidden, has unidentified powders or putty-like substances, etc.), the driver shall not inspect, move, or otherwise touch the item. School staff will evacuate the area, then immediately report the item to the staff member's direct supervisor, a principal, or the superintendent. If the unattended item is

not suspicious (it has the characteristics of lost or misplaced property or of discarded trash, etc.), the driver may examine the item more closely. This may include looking inside the item, attempting to identify the owner, reviewing security camera footage, or talking to those nearby, and then taking appropriate action.

f) Terroristic Threat

If a driver receives a terroristic threat that he or she deems credible, he or she will notify the school district of the threat using the radio or other communication equipment. After consulting with school officials, the driver will determine whether the threat requires evacuation of the bus. The school will promptly notify the authorities of the threat.

For purposes of this policy, a terroristic threat is a threat to commit any crime of violence or to burn or damage property with the purpose of terrorizing another or of causing the evacuation of the bus, or in reckless disregard of causing such terror or inconvenience

g) Emergency Incident Reports

Drivers will provide written documentation of any of the emergency events specified in this policy by completing the incident form attached hereto. This documentation must be submitted to the school administration within 24 hours of the event. The incident will be recorded per school protocol.

2. Drop-off

Drivers will drop students off at a location pre-determined through communication between the school district and parents/guardians. In the event the drop-off location is uncertain or appears to be unsafe, the driver will communicate with school staff in the building to seek additional guidance.

In no event will a driver drop a student off in a location which in the reasonable judgment of the driver, appears to be unsafe. Drivers who believe the drop-off location to be unsafe shall release students directly into the custody of a parent/guardian or shall return students to their school building.

3. Evacuation of Students With Disabilities

The transportation supervisor, in consultation with bus drivers and members of the administrative team, shall develop a written emergency evacuation plan for each bus route. The plan shall include an assessment of each student's ability to evacuate himself or herself as well as his or her ability to assist others. Disabled students should practice their evacuation skills as required of their non-disabled peers if possible during evacuation drills. Students or other individuals who will be assisting disabled students evacuate during emergencies should practice this skill during evacuation drills. Drivers or students who will be assisting with the evacuation process should be familiar with any equipment on the bus that would aid in the actual evacuation.

4. Student Behavior on School Vehicles

Riding school vehicles is a privilege, not a right. Students must comply with the following rules and all school conduct rules and directives while riding in school vehicles. In addition, students must also comply with the student code of conduct while riding in school vehicles.

a) Rules of Conduct on School Vehicles:

- 1)** Students must obey the driver promptly.
- 2)** Students must wait in a safe place for the bus to arrive, clear of traffic and away from where the vehicle stops.
- 3)** Students are prohibited from fighting, engaging in bullying, harassment, or horseplay.
- 4)** Students must enter the bus without crowding or disturbing others and go directly to their assigned seats.
- 5)** Students must remain seated and keep aisles and exits clear while the vehicle is moving.
- 6)** Students are prohibited from throwing or passing objects on, from, or into vehicles.
- 7)** Students may not use profane language, obscene gestures, tobacco, alcohol, drugs, or any other controlled substance on the vehicles.
- 8)** Students may not carry weapons, look-a-like weapons, hazardous materials, nuisance items, or animals onto the vehicle.

- 9) Students may carry on conversations in ordinary tones, but may not be loud or boisterous, and should avoid talking to the driver while the vehicle is in motion. Students must be absolutely quiet when the vehicle approaches a railroad crossing and any time the driver calls for quiet.
- 10) Students may not open windows without permission from the driver. Students may not dangle any item (e.g. legs, arms, backpacks) out of the windows.
- 11) Students must secure any item or items that could break or produce injury if tossed about the inside of the vehicle if the vehicle were involved in an accident
- 12) Students must respect the rights and safety of others at all times.
- 13) Students must help keep the vehicle clean, sanitary, and orderly. Students must remove all personal items and trash upon exiting.
- 14) Students may not leave or board the vehicle at locations other than the assigned stops at home or school unless approved prior to departure by the superintendent or designee.
- 15) Video cameras may be placed on buses, to monitor student behavior on the bus.

b) Consequences

Drivers and/or transportation director must promptly report all student misconduct to the building principal. These reports may be oral or written. Students who violate the Rules for Conduct will be referred to their building principal for discipline. Disciplinary consequences may include:

- 1) Note home to parents
- 2) Suspension of bus riding privileges
- 3) Exclusion from extracurricular activities
- 4) In-school suspension
- 5) Short-term or long-term suspension from school
- 6) Expulsion

These consequences are not progressive, and school officials have discretion to impose any listed punishment

they deem appropriate, in accordance with state and federal law and board policy.

c) Records

Records of vehicle misconduct will be forwarded to the appropriate building principal and will be maintained in the same manner as other student discipline records. Reports of serious misconduct may be forwarded to law enforcement.

5. Functional Capacity of the Driver

The superintendent or designee shall confirm a pupil transportation driver's functional capacity and ability to conduct the daily tasks and emergency evacuations required of such a driver by:

- Observing the driver complete the required daily tasks and emergency evacuations;
- Observing, questioning, and/or directing the driver to perform tasks in a manner that measures the basic visual, cognitive, and physical abilities to complete the required daily tasks and emergency evacuation; or
- Directing the driver to complete a functional capacity evaluation or assessment conducted by a qualified professional.

The superintendent or designee will remove the driver from duties as a pupil transportation driver if he or she determines that a pupil transportation driver is not functionally capable or able to conduct the daily tasks and emergency evacuations required of such a driver.

6. Satisfactory Driving Criteria.

The superintendent or designee shall annually review every pupil transportation vehicle driver's Nebraska Department of Motor Vehicles driving record before such a driver operates a pupil transportation vehicle.

Individuals who have been convicted of any of the following or who meet any of the following conditions will not be allowed to serve as a pupil vehicle transportation driver:

- If the citation or conviction occurred at any time:

- o Motor vehicle homicide; or
- o Driving under the influence – 3rd or subsequent offense.
- If the citation or conviction occurred within the last 10 years:
 - o Driving under the influence of drugs or alcohol;
 - o Refusal to submit to a chemical test;
 - o Failure to render aid in accident the driver was involved in;
 - o Speeding 15 miles per hour or more above the posted speed limit;
 - o Reckless driving (willful or otherwise);
 - o Careless driving;
 - o Negligent driving;
 - o Leaving the scene of an accident; or
 - o Failure to yield to a pedestrian with bodily injury to the pedestrian.
- If the driver has accumulated 5 points or more under an operator’s license point system within the last 4 years.

The superintendent designee has the discretion to prohibit school personnel from driving a school vehicle for a citation or arrest for the above offenses or any other offense or reason. The superintendent or designee will make the final determination about the ability of an individual to serve as a pupil vehicle transportation driver.

Pupil vehicle transportation drivers must inform the superintendent or designee of any citation or conviction related to their driving within 24 hours of its occurrence or at the beginning of the next school day, whichever is earlier.

7. Emergency Evacuation Drill Procedures for Students Who Ride in Small Vehicles.

For purposes of this policy, “small vehicle” shall have the same meaning as in Rule 91 from the Nebraska Department of Education.

In a small vehicle accident or emergency situation, the driver must use his best judgment to decide what action shall be taken. The primary responsibility is pupil safety. In an emergency it may be necessary that the vehicle be evacuated.

Students who are transported in a Small Vehicle shall be instructed in safe riding practices and participate in emergency

evacuation drills at least twice during each school year. These drills shall be conducted in an appropriate location.

Drills shall be conducted to address each of the following reasons that an emergency evacuation may be required:

- The vehicle is on fire, in danger of catching fire, or is close to an existing fire or highly combustible material. Passengers shall be evacuated at least 100 feet or more upwind from the vehicle.
- The vehicle is stopped at an unsafe location and unable to move. The driver shall use his or her judgment regarding the need to evacuate and the distance of the evacuation.
- The vehicle's final stopping position: is in the path of any train or adjacent to railroad tracks; could change and increase danger; or is such that there is danger of collision. The driver shall evacuate the vehicle and use his or her judgment regarding the distance of the evacuation.

The safety of students is of utmost importance and must be given first consideration. Absent extenuating circumstance, the driver will place the transmission in park, activate the hazard warning lights, set the emergency brake, turn the ignition off, and remove the ignition key prior to evacuation.

If possible, students should exit the vehicle on the side away from any roadway.

During an evacuation, students should generally be led to a safe place at least 100 feet off the road in the direction of oncoming traffic. If there is a risk from spilled hazardous materials, lead the students upwind of the vehicle at least 300 feet.

After evacuation, the driver should address any injured students and call 911, law enforcement, or other authorities or service providers as the situation dictates. The driver shall then promptly inform the school district about the emergency situation.

Drivers shall not leave the scene until appropriate transportation arrangements have been made for all students and he/she has been instructed by a member of the administrative team that he/she may leave.

The school may select, train, and prepare students to assist in evacuation in the event that the driver is incapacitated or otherwise unable to direct the evacuation. Such training can include, but need not be limited to, turning off ignition switches; setting emergency brakes; summoning help; using windows for evacuation in emergencies; setting flags and reflectors or reflective triangles; directing the evacuation; and training with evacuation equipment.

Evacuation of Students with Disabilities

Drivers should assess each student's ability to evacuate himself or herself from a Small Vehicle as well as his or her ability to assist others. Disabled students should practice their evacuation skills as required of their non-disabled peers if possible during evacuation drills. Students or other individuals who will be assisting disabled students evacuate during emergencies should practice this skill during evacuation drills. Drivers or students who will be assisting with the evacuation process should be familiar with any specialized equipment in the vehicle and used by disabled students that would aid in the actual evacuation.

Emergency Equipment. Emergency equipment may include first aid kits, fire extinguishers, reflective warning triangles, vehicle hazard lights, and other similar equipment. Drivers and students (as appropriate) should be made familiar with the purpose and use of this equipment during drills.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5046
Secret Organizations

Secret organizations are prohibited. School officials shall not allow any person or representative of any such organization to enter upon school grounds or school buildings for the purpose of rushing or soliciting students to participate in any secret fraternity, society, or association.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5050
Reporting Related to Exempt (Home) Schools

Students in Nebraska may choose to be educated at an exempt (home) school that meets the requirements of statute and the Nebraska Department of Education.

Pursuant to state law, the school district's administration will inform the appropriate agency of the names of all students who are school age and known not to be in attendance at a public, private, parochial, or denominational school that has met the requirements for legal operation prescribed in statute and the rules of the Nebraska Department of Education.

Adopted on: _____
Revised on: _____
Reviewed on: _____

5054 Student Bullying

Definition of Bullying. Nebraska statute defines bullying as “an ongoing pattern of physical, verbal or electronic abuse.” The Centers for Disease Control and Prevention defines bullying as “any unwanted aggressive behavior(s) by another youth or group of youths who are not siblings or current dating partners that involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated.” The school district’s administrators will consider these definitions when determining whether any specific situation constitutes bullying. These definitions include both in-person and cyberbullying behaviors.

Bullying Prohibited. Students are prohibited from engaging in any form of bullying behavior.

Reporting Bullying. Students who experience or observe bullying behavior must immediately report what happened to a teacher or administrator. Students can use the district’s anonymous platform Safe Schools Tip and Safe2Help reporting lines to make this report. Students may always confer with their parents or guardians about bullying they experience or witness, but the students must also ultimately report the situation to a teacher or administrator.

Bullying Investigations. School district staff will investigate allegations of bullying using the same practices and procedures that the district observes for student disciplinary matters. In no circumstance will school district staff be deliberately indifferent to allegations of bullying.

Disciplinary Consequences. The disciplinary consequences for bullying behavior will depend on the frequency, duration, severity, and effect of the behavior.

A student who engages in bullying behavior on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at school-sponsored activities or school-sponsored athletic events may be subject to disciplinary consequences, including but not limited to long-term suspension, expulsion, or mandatory reassignment.

Without limiting the foregoing, a student who engages in bullying behavior that materially and substantially interferes with or disrupts

the educational environment, the district's day-to-day operations, or the education process, regardless of where the student is at the time of engaging in the bullying behavior, may be subject to discipline to the extent permitted by law.

Bullying Based on Protected Class Status. Bullying based on protected class status is unique and may require additional investigation. The appropriate district staff member or coordinator will promptly investigate bullying complaints that violate the district's antidiscrimination policies.

Support for Students Who Have Experienced Bullying. Regardless of where the bullying occurred, the district will consider whether victims of bullying are suffering an adverse educational impact and, if appropriate, will refer those students to the district's student assistance team.

Bullying Prevention and Education. Students and parents are encouraged to inform teachers or administrators orally or in writing about bullying behavior or suspected bullying behavior. School employees are required to inform the administrator of all such reports. The appropriate administrator shall promptly investigate all such reports. Each building shall engage in activities that educate students about bullying, bullying prevention, and digital citizenship.

Policy Review. The school district shall review this policy annually.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5056
Free Expression by Students

The board of education recognizes that students do not shed their constitutional rights at the schoolhouse gate. However, the board of education is responsible for balancing those rights against its responsibility to provide a program of education for students in this district. The board is authorized to preserve order so that the system may function properly.

Students may not engage in any expressive conduct that causes a material and substantial disruption to the educational program; that is lewd, obscene, profane, defamatory, threatening or contains "fighting words;" that advocates the use of substances that are illegal to minors; that incites violence or constitutes a "true threat;" or that urges the violation of law or school rules. Violators will be disciplined in accordance with law and board policy.

Adopted on: _____
Revised on: _____
Reviewed on: _____

5057

District Title I Parent and Family Engagement Policy

The school district will jointly develop with parents a School-Parent-Student Compact that outlines how the parents, school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the State's high standards.

The written District Parent and Family Engagement Policy will be jointly developed and distributed to parents and family members of participating children and the local community in an understandable format and to the extent practicable, in a language the parents can understand. An annual evaluation of the content and effectiveness of the Parent and Family Engagement Policy will be used to design evidence-based strategies for more effective parental involvement, to revise the Parent and Family Engagement Policy and to remove barriers to participation.

The school district recognizes the unique needs of students who are being served in its Title I program and the importance of parent and family engagement in the Title I program. Parent and family engagement in the Title I Program shall include, but is not limited to:

1. An annual meeting to which all parents of participating children will be invited to inform parents of their school's participation under this part, to explain the requirements of this part, and the right of the parents to be involved. Invitations may take the form of notes sent with students or announcements in the school newsletter. Additional meetings may be scheduled, based upon need and interest for such meetings.
2. An explanation of the details for the child's and parents' participation, including but not limited to: curriculum objectives, the forms of academic assessment used to measure student progress and the achievement levels of the challenging State academic standards, type and extent of participation, parental input in educational decisions, coordination and integration with other Federal, State, and district programs, and evaluations of progress.
3. Opportunities for participation in parent involvement activities, such as training to help parents work with their children to

improve achievement. A goal of parent activities is to provide parents with opportunities to participate in decisions relating to the education of their students, where appropriate.

4. The district will, to the extent practicable, provide parents of limited English proficiency, parents with disabilities, parents with limited literacy, are economically disadvantaged, are of a racial or minority background, or parents of migratory children with opportunities for involvement in the Title I Program. Communication to parents about student progress and the district's other Title I Program communications will be provided in the language used in the home to the extent practicable. Responses to parent concerns will be provided in a timely manner.
5. Opportunities for parent-teacher conferences, in addition to those regularly scheduled by the school district, if requested by the parents or as deemed necessary by school district staff.
6. The district will coordinate and integrate parental involvement programs and activities with other programs in the community. These may include cooperation with other community programs such as Head Start and preschools and other community services such as the public library.
7. Educate teachers, specialized instructional support personnel, principals, and other school leaders, with the assistance of parents in the value and utility of contributions of parents, how to reach out to, communicate with and work with parents as equal partners.

This policy shall be reviewed annually at the annual meeting, where concerned parties can have a conversation about possible changes to the Parent and Family Engagement Policy.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5059
Emergency Medical Treatment

If a child becomes ill or is injured while at school or while being supervised by a member of the school district's staff, the staff member shall take reasonable steps to render assistance and, when appropriate, summon medical assistance. Staff will notify a student's parent or guardian when a student needs medical attention.

The school district is not qualified under law to comply with directives to physicians limiting medical treatment and will not accept such directives. School district staff members will not honor "do not resuscitate/do not intubate" (DNR/DNI) orders, requests for transport to particular medical facilities, and any similar requests. Parents/Guardians must arrange for all such requests with rescue squad and medical providers directly.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5062
Lice and Nits

Upon discovering the presence of live lice or louse eggs, the school will notify the student's parent(s) or guardian(s). The student will be isolated from contact with other students and their belongings, and a parent or guardian must pick the child up from school immediately. Any other students residing in the same household or otherwise at risk of infection should be inspected as soon as possible

By Nebraska DHHS regulation, students are not permitted to return to school until the student is treated such that no live lice or louse eggs can be detected. The parent(s) or guardian(s) will be required to treat the student at home for lice. The school nurse will verify that there are no living lice or louse eggs upon their return to school. If there are, the student will be sent home until there are not.

Adopted on: _____
Revised on: _____
Reviewed on: _____

5064
Supplement, Not Supplant

The district will use Title I, Title II, Title IV, and any other funds subject to Supplement, Not Supplant requirements as required by law. The district will use said funds to Supplement, Not Supplant, state and local funds that would, in the absence of such funds, be spent on Title programs. The district will ensure that Title funds will not be used to provide services which otherwise take the place of public education services that are to be provided to all students.

The district maintains records of the professional development provided at the district level that is funded with Title funds. The Superintendent will ensure that professional development is aligned with the needs of the district's Title programs. Title professional development will not duplicate that which the district provides for non-Title purposes which, in the absence of Title funds, would be provided to all staff.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5065
Bed Bugs

Students found to have bed bugs will be removed from the classroom and inspected by the school nurse. Any bugs found should be removed and collected for identification. If an active bed bug is discovered, the student's parent(s) or guardian(s) will be notified, and prompt, proper treatment will be required. Any other students residing in the same household or otherwise at risk of infection should be inspected as soon as possible after the initial diagnosis.

The student will be excluded from school on the day of the diagnosis and will continue to be excluded from school until the parent(s) or guardian(s) have confirmed that successful treatment has occurred.

If bed bugs are found in a classroom or elsewhere in the building, the school will notify parent(s) and guardian(s) of the affected students so that the students' clothing and other belongings may be inspected before bringing them into the home. The school will not be closed due to a bed bug presence. If pest management is necessary, it will be provided to affected areas of the school.

Adopted on: _____
Revised on: _____
Reviewed on: _____

5066
Early Graduation

General Policy. Students most effectively obtain the skills and experience necessary to graduate from high school by completing grades 9 through 12 over the course of 4 years. Unless otherwise permitted by Board policy or other applicable law, students must finish all 4 grade levels in order to graduate.

Requirements for Application.

A student who has earned all required credits may graduate early. Students wishing to graduate early must inform the high school principal, in writing, no later than six months prior to their anticipated completion date, and meet with the high school guidance counselor to develop a personal learning plan that meets the graduation requirements. Students who graduate early may choose to have their diplomas awarded at the time of completion or the student may participate in the spring commencement activities.

Participation in District Activities. Early graduates will be considered graduates of the district at the time the Board confers such status upon them. Therefore, early graduates will no longer be considered members of the student body and will forfeit those rights and privileges accorded such students.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5067

Student Assistance Team or Comparable Problem-Solving Team

Pursuant to the Rules of the Nebraska Department of Education, the school district uses a general education student assistance team ("SAT") at the high school and an MTSS student assistant team at the elementary level, or a comparable problem solving team ("Team"). The SAT or MTSS team will use and document problem-solving and intervention strategies to assist teachers in the provision of general education and to meet the needs of students who may be struggling in the general curriculum or who are struggling to comply with the student code of conduct or to meet acceptable behavioral and social norms.

If the SAT or MTSS team feels that all viable alternatives have been explored, a referral for multidisciplinary evaluation shall be completed. The referral shall comply with the requirements of the Rules of the Nebraska Department of Education.

All teaching staff must:

- 1) Support the SAT or MTSS process by appropriately referring students who may benefit from the SAT or MTSS process; and
- 2) Faithfully and consistently implementing the intervention strategies recommended by the SAT or MTSS.

The failure to support the SAT or MTSS process is a serious matter and may constitute just cause for terminating or canceling a teacher's employment.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5016 Student Records

The school district shall manage student records and reports as is necessary for effective administration and in compliance with law. In general "student records" shall not include transitory communications such as email, text messages, handwritten communication between school and home, and the like, and these items will not generally be maintained by the district. "Student records" also shall not include any records created and maintained by the district's law enforcement unit for a law enforcement purpose.

For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" student records which are printed and kept in the student's physical file or which school district staff have intentionally saved within the official school district digital student information system that specifically identifies the student for whom those records are maintained. The school district may also use learning management systems, which deliver and manage instructional content. The school district maintains student records within its student information system but not in its learning management system. The official school district student information system is INFINITE CAMPUS.

Each building principal will assign responsibilities for the preparation and maintenance of records and will ensure compliance with the applicable federal and state laws, regulations, and record retention schedules regarding their storage and use in the building. No "student record" or record required to be retained by the Nebraska Secretary of State's Record Retention Schedules applicable to the district will be destroyed unless it is first saved in a retrievable, digital format. This includes only records required to be kept by the applicable Retention Schedules and "student records" as defined by state and federal law, and this policy does not prohibit the district from following its record expungement procedures for all other records.

Students or their parents, guardians, teachers, counselors, or school administrators shall have access to the school's files or records maintained concerning themselves or their students. For purposes of this policy, "teachers" include paraeducators and volunteers who are providing educational services to a student on behalf of the School District. A school official may access, maintain, and use education records containing personally identifiable information (PII) when he or she has a legitimate educational interest in such. "School official" includes any agent, volunteer, or contractor performing an institutional service or function for which the school would otherwise use its own employees and who is under the school district's direct control with respect to their access to, maintenance of, and

use of PII from student records. For example, a school official may include, but would not be limited to, a teacher or other educator, administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); school board member; volunteer; contractor or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, representative of the district's insurance providers, auditor, medical consultant, therapist, or a third-party website operator who has contracted with the school district or its agent to offer online programs for the benefit of students and/or the district; members of law enforcement acting on behalf of the school district; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official typically has a "legitimate educational interest" if the official needs to review an education record in order to fulfill a school-related professional, contractual, statutory, or regulatory responsibility.

All disciplinary material shall be removed and destroyed upon the pupil's graduation or after the pupil's continuous absence from the school for a period of three years, and after authorization is given by the State Records Board pursuant to state law. Upon request, the school district will disclose education records without consent to officials of another school district in which a student seeks or intends to enroll.

Outside agencies such as physicians, probation officers, psychologists, child guidance clinics, and other agencies concerned with child welfare who are working directly with a child may have access to information pertaining to that child with written parental consent or upon issuance of a valid court order.

The school district shall share student data, records, and information with school districts, educational service units, learning communities, and the State Department of Education to the fullest extent practicable unless otherwise prohibited by law. This includes sharing information with the Department of Education necessary to comply with the requirement of state law that all third-year high school students take a college entrance exam. Any redisclosure of information related to the administration of this exam shall be governed by the agreement between the Nebraska Department of Education and the third-party testing company.

Each year, the school district will notify parents and guardians of their rights under this policy and the Family Educational Rights and Privacy Act.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6001
School Organization

The school district shall be organized under a system whereby kindergarten through 6th grade shall be designated the elementary school, and 7th grade through 12th grade shall be designated the high school.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6002
School Calendar

The superintendent shall propose the calendar for each school year. The board will approve and/or amend the proposed calendar. The calendar shall provide for sufficient instructional time to meet or exceed the requirements of state statutes and regulations, and should provide time for staff orientation, in-service and curriculum work.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6003
Instructional Program

1. The minimum number of instructional hours in the school year will be 1,080 for grades 9 through 12, 1,032 for grades 1 through 8, and 400 for kindergarten, exclusive of lunchtime.
2. The district may establish special programs for individual students that may deviate from these requirements. All special programs must either be adopted pursuant to applicable law or approved by the superintendent in advance. Prior to the district's commencement of a specialized program, the district will provide the student's parents or guardians with notice of the program.
3. The board, acting with the advice of the administration and certificated staff, will adopt a curriculum and procure textbooks and materials to support that curriculum. The administration and certificated staff will design instructional strategies and assessments to implement the curriculum.
4. To the extent possible, practice for, travel to, and participation in activities sponsored by the Nebraska School Activities Association and the Nebraska Department of Education will be scheduled outside of instructional time. Individual student absences because of illness or family-centered activities will be governed by district attendance policies.
5. The board intends to strike a sensible balance between the time spent on academics and time spent on extra-curricular activities, acknowledging that both work and play are important in each student's total development and education.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6006
Commencement Ceremony

The district shall conduct a commencement ceremony for members of the senior class at the end of the school year. Participation in the ceremony is a privilege, not a right, and the superintendent or his/her designee may prohibit students who have violated conduct rules from participating in the ceremony as a consequence for the misconduct. However, participation in the ceremony is expected by all qualified graduating students unless previous arrangements have been made with the superintendent or their designee.

Only those students who have completed all graduation requirements (i.e., completed the required coursework or achieved the goals set in the student's individual education plan) or who have received a certificate of attendance will be allowed to participate in commencement.

Adopted on: _____
Revised on: _____
Reviewed on: _____

6008
~~Class Rank~~
Academic Recognition

Grade point averages will be calculated for the top two students in each class for grades 7-11 for the scholastic medals awarded on Awards Day. This is determined by the cumulative average of the grades they received during their JH years, then starts over for freshman through junior year. To be eligible, a student must have been enrolled in the Bayard Junior/Senior High School system for the entire year.

Seniors are recognized using the cum laude system to honor their individual achievement, rather than their achievement in relation to others. Officially, we no longer recognize class rank, and seniors are directed to list "N/A" on scholarship or admissions applications. Honor medals are awarded to the top 10%; numerical ranking is not recognized.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6009

Grade Placement and Academic Credits of Transfer Students

Subject to a determination on grade placement based on the criteria set forth below, a student transferring from an accredited school generally will be placed at the grade level that is comparable to the placement in the school from which the student is transferring. Temporary placement may be made until a student's records are received to verify the placement.

Elementary Level Students

The appropriate level of placement for elementary level students may be determined by, but not limited to, consideration of the following information:

- Chronological age
- Previous public school or private school experience
- Diagnostic test data
- Achievement test data
- Criterion-referenced test data

Secondary Level Students

The appropriate level of placement for secondary students may be determined by, but not limited to, consideration of the following information:

- Chronological age
- Previous public school or private school experience and transcript
- Standardized achievement test data
- Criterion-referenced test data
- Final examination test data
- Diagnostic test data

The district will accept credits toward graduation that were awarded by an accredited school district and which, in the professional judgment of the administrative team, are sufficiently rigorous and comparable to the district's offered courses of study. A student transferring into the school district in grades 9-12 will be responsible for meeting all graduation requirements in order to be awarded a diploma from the district.

Students who transfer from an exempt (home) school and/or a non-accredited school may be awarded credits to be counted toward high school graduation requirements at the discretion of the building principal in consultation with the superintendent of schools. Bayard Public Schools only accepts credits from home school curriculums that are accredited by the Higher Learning Commission (HLC). The principal will consider all of the factors listed above and will also consider the student's performance on the

district's internal benchmark test

The district administration, in conjunction with the building principal, will determine the appropriate grade level/credit status of a student transferring from a foreign country.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6010

Special Education Identification, Evaluation and Verification.

All children with verified disabilities who are eligible for special education services are entitled to a free appropriate public education and an equal opportunity for education according to their needs. The district will follow state and federal law as well as the rules and protocols created by the Nebraska Department of Education and the United States Department of Education in identifying, evaluating, verifying and serving students who may be entitled to rehabilitation or special education services.

The school district shall provide special education and rehabilitative services only to children with verified disabilities and qualifying conditions.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6011
Fire Instruction and Prevention

The school district will provide regular periods of instruction in fire danger and fire prevention, and will observe State Fire Day.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6012
Flag Display and Patriotic Observances

The district shall display the flags of the United States of America and the State of Nebraska prominently on the grounds of every school building each day that school is in session.

Each building principal shall be responsible for the care and display of the flags at his/her assigned building, and shall adhere to the rules and customs pertaining to the use and display of the flags as set forth in the United States Code.

Each day, at the time designated by the building administrator, staff shall ensure that students in grades K-12 will be led in the recitation of the Pledge of Allegiance in the presence of the flag of the United States of America. Pupil participation in the recitation of pledge shall be voluntary. Pupils who elect not to participate shall sit or stand silently and must respect the rights of those students choosing to participate.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6013

Teaching Controversial Issues

The ability to discuss, listen, and dissent are essential elements of responsible citizenship. The school district encourages students to develop skills in analyzing issues, respecting the opinion of others, distinguishing between fact and opinion, considering all pertinent factors in reaching decisions, and arriving at group decisions.

Teachers may teach or lead discussions about controversial issues if they comply with the following criteria:

1. The issues discussed must be relevant to the curriculum and be part of a planned educational program.
2. Students must have free access to appropriate materials and information for analysis and evaluation of the issues.
3. The teacher must encourage students to consider and discuss a variety of viewpoints.
4. The topic and materials used must be within the range, knowledge, maturity, and competence of the students.
5. The teacher must inform parents and the building principal before discussing sensitive or controversial issues.
6. The teacher must keep detailed, documentary evidence to prove that both sides and/or all facts available were presented.
7. Teachers must refrain from advocating partisan causes, sectarian religious views, or selfish propaganda of any kind through any classroom or a school device. However, a teacher shall not be prohibited from expressing a personal opinion as long as the student is encouraged to reach his/her own decision independently.

Teachers who are unsure of their obligations under this policy must confer with their principal prior to discussing controversial issues in the classroom.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6014
School Attendance on Days of Scheduled Activities

Students who are absent from school for more than ½ (four periods) of the day will not be permitted to practice or participate in an extracurricular contest, practice or performance unless the student has the building principal's prior permission to participate despite the absence.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6015
Summer School

The school district may conduct a summer school program to provide additional educational opportunities for students who need remedial instruction and/or to enrich students' educational experiences. Students in grades 9-12 who successfully complete classes offered through the district's summer school program will earn credit toward high school graduation. Students will be allowed to substitute a summer-school grade for a failing grade earned during the regular school year.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6016
Homebound and Off-Campus Instruction

The school district may provide a student with instruction in his or her home or other off-campus location under the following circumstances:

- if the student's IEP or 504 team determines that homebound instruction is appropriate;
- if the student is physically or mentally ill or injured and unable to attend regular classes, and the superintendent or his/her designee has determined that a program of off-campus instruction is appropriate, after conferring with the student's parents, teacher(s), and/or physician; or
- under other circumstances which the superintendent deems to be appropriate.

Homebound and off-campus instruction may include a variety of in-person and distance learning services, as determined appropriate by the superintendent or relevant educational team. The superintendent or relevant educational team shall periodically review individual off-campus instructional programs and shall only continue them as long as they are educationally appropriate.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6017 Homework

Homework consists of assignments made by teachers that students must complete during non-class time. Homework is intended to ensure student learning of certain concepts and/or skills found in the written and taught curriculum.

Teachers may assign homework and must use their professional judgment in determining the length, difficulty, and student readiness to proceed with homework assignments. Homework assignments shall be kept minimal on Wednesday nights, which is traditionally considered "family night" in the community.

Adopted on: _____

Revised on: _____

Reviewed on: _____

**6018
Grades**

The school will report student grades and/or academic progress to parents at least four times per year. The superintendent or his/her designee shall develop and implement student grading guidelines to be used by teachers. The objective of grading guidelines shall be to quantify and report the academic achievement of each student.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6020 Multicultural Education

In every curriculum area and at all grades, the school district will provide programs which foster and develop an appreciation and understanding of the racial, ethnic, and cultural heritage of all students. These programs will allow students to explore the history and contributions made by various ethnic groups and will emphasize human relations, sensitivity toward all races, and the rich diversity of the population of the United States. The programs shall be implemented within the guidelines of the State Department of Education and in accordance with any other applicable laws and/or regulations.

Philosophy, Mission, and Program Goals. The school district respects and appreciates cultural diversity and seeks to promote the understanding of unique cultural and ethnic heritage. The district will promote the development of a culturally responsible and responsive curriculum. The school district's program will explore the attitudes, skills, and knowledge necessary to function in various cultures.

District Guides, Frameworks, or Standards. Appropriate district staff and/or committee(s) will review the school district curriculum guides, frameworks, or standards to determine that they appropriately incorporate multicultural education.

Selecting Appropriate Instructional Materials. Appropriate school district staff and/or committee(s) will review instructional materials and make a recommendation regarding those that are appropriate for the school district's multicultural education program.

Providing Staff Development. Appropriate school district staff and/or committee(s) will review the staff development provided for administrators, teachers, and support staff to determine that it includes appropriate multicultural education that is consistent with school district and program goals.

Periodic Assessment. Appropriate school district staff and/or committee(s) will periodically review the school district's multicultural education program by reviewing the criteria in this policy to assess whether the school district is adequately and appropriately incorporating multicultural education in all curriculum areas in all grades.

Annual Status Report. The superintendent will provide the board with a report on the status of the school district's multicultural education program annually.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5035 Student Discipline

Administrative and teaching personnel may take actions regarding student behavior, other than those specifically provided in this policy and the Student Discipline Act, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but need not be limited to, counseling of students, parent conferences, referral to restorative justice practices or services, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. Disciplinary consequences may also include in-school suspension, Saturday School, and any other consequence authorized by law. District administrators may develop building-specific protocols for the imposition of student discipline.

Any disciplinary action taken by staff must be consistent with the requirements of other applicable laws, including but not limited to the IDEA, Section 504, and Title IX.

In this policy, references to "Principal" shall include building principals, the principal's designee, or other appropriate school district administrators.

Any statement, notice, recommendation, determination, or similar action specified in this policy shall be effectively given at the time written evidence thereof is delivered personally to or upon receipt of certified or registered mail or upon actual knowledge by a student or his or her parent or guardian.

Any student who is suspended or expelled from school pursuant to this policy may not participate in any school activity during the duration of that exclusion including adjacent school holidays and weekends. The student activity eligibility of a student who is mandatorily reassigned shall be determined on a case-by-case basis by the principal of the building to which the student is reassigned.

Pre-Kindergarten through Second Grade Students

Notwithstanding any other provision of this policy, an elementary school shall not suspend a student in pre-kindergarten through second grade unless the student brings a deadly weapon as defined in section 28-109 on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a

school employee or his or her designee, or at a school-sponsored activity or athletic event. As an alternative to suspension, the school district may take any action authorized by law, including those provided in section 79-258.

Makeup Work for Suspended Students

Any student who is suspended must be given an opportunity to complete any classwork and homework missed during the period of suspension, including, but not limited to, examinations ("makeup work"). Any makeup work must be completed and turned in within 2 school days after completion of the suspension. This makeup guideline shall be provided to the student and a parent or guardian at the time of suspension. Suspended students may not be required to attend the school's alternative program for expelled students in order to complete classwork or homework.

Short-Term Suspension

The Principal may exclude students from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:

1. Conduct constituting grounds for expulsion as hereinafter set forth; or,
2. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, that occur on or off school grounds, if such conduct interferes with school purposes or there is a connection between such conduct and school.

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
2. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what he or she is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to explain the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following the suspension, the Principal will send a written statement to the student, and the student's parent or guardian, describing the student's conduct,

misconduct or violation of the rule or standard and the reasons for the action taken. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and shall document such effort in writing. The Principal shall determine who, in addition to the parent or guardian, is to attend the conference.

4. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

Emergency Exclusion

Students may be emergency excluded from school pursuant to the board's separate policy on emergency exclusion or state law.

Weapons and/or Firearms

Weapons. No student may possess, handle, or transmit any weapon while on school grounds, in a school vehicle, or at any school activity or event off school grounds except as permitted by this policy. ***Definition of Weapon.*** The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

Firearms. No student may bring, possess, handle or transmit a firearm on school grounds, in a school owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy. ***Definition of Firearm.*** The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

Consequences - Firearm. Any student who brings a firearm, as that term is defined in 18 United States Code 921, to school will be expelled from school for one calendar year. The superintendent of schools and the board of education shall have the authority to modify the expulsion requirement on a case-by-case basis.

Consequences - Weapon. State law and this policy provide that any student who violates this policy by knowingly bringing, possessing, handling

or transmitting a weapon, other than a firearm, on school grounds, in a school owned vehicle, or at a school activity or event off school grounds may be suspended on a long-term basis, mandatorily reassigned, or expelled for the remainder of the school year in which the expulsion takes effect (if the misconduct occurs during the first semester) or the remainder of the second semester, summer school, and the first semester of the following school year (if the misconduct occurs during the second semester).

Confiscation of Firearms and Weapons. Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm or weapon possessed in violation of this policy. Any firearm that is confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

Report to Law Enforcement Authorities. All school personnel are required to report any violation of this policy to a principal or the superintendent of schools. Pursuant to state and federal law, school personnel are required to report to law enforcement authorities when a student brings a firearm to school.

Long-Term Suspension

Students may be excluded by the Principal from school or any school function for a period of more than five school days but less than twenty school days (long-term suspension) for any conduct constituting grounds for expulsion as hereinafter set forth. The process for long-term suspension is set forth below.

Expulsion

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or

terminated by the school district at any time during the expulsion period.

2. **Summer Review.** Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's parent or guardian. This review shall be limited to newly discovered evidence or evidence of changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.
3. **Suspension of Enforcement of an Expulsion:** Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.
4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students, or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.
5. **Conclusion of Expulsion.** At the conclusion of an expulsion, the school district will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

Grounds for Long-Term Suspension, Expulsion or Mandatory Reassignment:

The following conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, subject to the procedural provisions of the Student Discipline Act, NEB. REV. STAT. § 79-254 through 79-296, when such activity occurs on school grounds, in a vehicle owned, leased, or

contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event:

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes. The board has determined that the use of synthetic media such as deepfakes may constitute "similar conduct";
2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;
4. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student;
5. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (*see also board policy on weapons and firearms*);
6. Engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103.02 or being under the influence of a controlled substance or alcoholic liquor (*note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant*);
7. Public indecency as defined in section 28-806, except that this prohibition shall apply only to students at least twelve years of age but less than nineteen years of age;
8. Engaging in bullying as defined in section 79-2,137 and in these policies;
9. Sexually assaulting or attempting to sexually assault any person if a complaint has been filed by a prosecutor in a court of competent jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person, including sexual assaults or attempted sexual assaults which occur off school grounds not at a school function, activity, or event. For purposes of this subdivision, sexual assault means sexual assault in the first degree as defined in section 28-319, sexual assault in the second degree as defined in

section 28-320, sexual assault of a child in the second or third degree as defined in section 28-320.01, or sexual assault of a child in the first degree as defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;

10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:
 - a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, national origin, or religion;
 - b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
 - c. Violating school bus rules as set by the school district or district staff;
 - d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
 - e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
 - f. Possession of pornography, including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
 - g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically), including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
 - h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally

considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/rookies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;

- i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;
- j. Violations of the district's acceptable computer use policy;
- k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;
- l. Using any object to simulate possession of a weapon;
- m. Knowingly making a false statement or knowingly submitting false information during the Title IX grievance process or any other school investigation or making a materially false statement in bad faith in the course of a Title IX grievance proceeding or any other school investigation;
- n. Violation of the school's audio and video recording policy; and
- o. Any other violation of any board policy, handbook provision, or rule or regulation established by a school district staff member pursuant to authority delegated by the board.

Due Process Afforded to Students Facing Long-term Suspension or Expulsion

The following procedures shall be followed regarding any long-term suspension, expulsion, or mandatory reassignment:

1. The decision to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's parents or guardian with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:
 - a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
 - b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
 - c. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;
 - d. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
 - e. A statement that the principal, legal counsel for the school, the student, the student's parent, or the student's representative or guardian has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
 - f. A form on which the student, the student's parent, or the student's guardian may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person

or by registered or certified mail to the address provided on the form.

3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.
4. Nothing in this policy shall preclude the student, student's parents, guardian or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.
5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's parent or guardian may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's parent or guardian must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's parent or guardian of the time and place for the hearing.
7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's parent or guardian, except with the consent of all the parties.
8. The principal or legal counsel for the school, the student, and the student's parent, guardian, or representative have the right to receive

a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.

9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.
10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294).

Reporting Requirement to Law Enforcement

Violations of this section will result in a report to law enforcement if:

1. The violation includes possession of a firearm;
2. The violation results in child abuse;
3. It is a violation of the Nebraska Criminal Code that the administration believes cannot be adequately addressed solely by discipline from the school district;
4. It is a violation of the Nebraska Criminal Code that endangers the health and welfare of staff or students;
5. It is a violation of the Nebraska Criminal Code that interferes with school purposes;
6. The report is required or requested by law enforcement or the county attorney.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5055
Enrollment in Kindergarten

A child must reach the age of five on or before July 31st of the calendar year to be enrolled in kindergarten. The school district will enroll a child who will reach the age of five between August 1st and October 15th of the year of enrollment if the parent or guardian requests such enrollment and provides an affidavit stating:

- (a) the child attended kindergarten in another jurisdiction in the current school year; or
- (b) the family anticipates relocating to another jurisdiction that would allow admission within the current year; or
- (c) the child has demonstrated through recognized assessment procedures approved by the board that he or she is capable of performing the work of kindergarten.

The recognized assessment procedure(s) approved by the board is the Kindergarten Readiness Test (KRT) by Scholastics.

The board delegates to the elementary principal responsibility for determining whether the conditions of this policy have been met.

Adopted on: _____

Revised on: _____

Reviewed on: _____