



Schuyler Community Schools  
Board of Education Regular Meeting  
Monday, November 11, 2019 6:30 PM  
Schuyler Central High School Music Room  
120 W. 20th St.  
Schuyler, NE 68661-2400

- I. Discussion Items
- II. Call Meeting to Order
- II.A. Pledge of Allegiance
  - Discussion:** All present participated in the Pledge of Allegiance.
- II.B. Declaration of Open Meeting
- III. Approval of Consent Agenda
- III.A. Agenda
- III.B. Minutes
- III.C. Acceptance of Claims
- III.C.1. Bills of \$5,000 or more
- III.D. Financial
- III.E. Other Listed Reports
- IV. Public Forum - We ask that all presentation be limited in their length.
- IV.A. Recognition of visitors and guests
- IV.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
- IV.C. Student Representative's Report
- V. Action Items
- V.A. Americanism: Curriculum, Assessment, and Instructional Programs
- V.B. Board Policy, Handbooks, and Support Programs
- V.C. Building, Grounds, and Transportation
- V.D. Governance: Public Relations, Technology, and Planning
- V.E. Budget, finance, negotiations, and personnel
- V.E.1. Consider, discuss, and take action to accept the 2018-2019 District Audit and Annual Financial Reports.
- V.E.2. Consider, discuss, and take action to approve the 2020-21 Certificated Staff Master Agreement.
- V.E.3. Consider, discuss, and take action to approve the 2019-20 teacher incentive program.
- V.E.4. Consider, discuss, and take action to accept staff resignations.
- V.E.5. Consider, discuss, and take action to approve new hire recommendations.
- VI. Discussion Items and Reports
- VI.A. Review Priority School Report
- VI.B. Principals Reports
- VI.C. Directors Reports

- VI.D. Superintendent's Report
- VI.E. Board Member/Committee Reports
- VII. Correspondence Items
- VIII. Adjournment

Prepared by: Shelley Friesz, Secretary to the Board

Schuyler Community Schools  
Board of Education Regular Meeting Monday, October 14, 2019 6:30  
PM Schuyler Central High School  
Music Room 401 Adam Street  
Schuyler, NE 68661-2400

President Brabec called the regular board meeting to order at 6:31 PM. Board Members present: Brabec, Lanuza, Misek, Vavricek, Hernandez and Semerad. All in attendance participated in the Pledge of Allegiance.

President Brabec read the Mission Statement and declared the meeting to be in open session. All school board members and the public were notified of the meeting in advance according to State Law 84-1411. All present participated in the Pledge of Allegiance.

Motion to approve the consent agenda. Passed with a motion by Semerad and a second by Lanuza.

Student Representative's Reported that: Student Council has Homecoming spirit week dress up days approved and distributed to all schools, Student Council is attempting to drive community and student engagement in sporting events by attending all parents nights and giving out green necklaces, temporary tattoos, and pompoms, Homecoming game and dance are both on October 25, The Warrior Student Tech Fair with Mike Smith of Lincoln is on Wednesday.

Motion to approve staff resignations: Jessica Garcia, Para Educator at SES.  
Passed with a motion by Vavricek and a second by Semerad.

Motion to approve new hire recommendations: Nida Wachal: SES Custodial/Housekeeping, Becky Lefdal: Fisher's SPED Para-Educator (Part-time), Dr. James Watts: SCHS Science Teacher.  
Passed with a motion to by Brabec and a second by Misek.

One good thing was shared by all in attendance.

Dr. Hoesings reported that there will be an ESU 7 Board Workshop: November 12th at 4:00-5:30 or 6:30-8:00. This will be an opportunity for your boards to visit the ESU 7 campus, see the Center, Learning Academy, Production/Print Shop, and Data Center. A detailed invitation and agenda will be emailed to you separately. This event will replace the meetings where an ESU 7 board member visit your board meetings. Negotiations Meeting: October 28 as we need to meet prior to November 1st.

Motion to adjourn. Passed with a motion by Vavricek and a second by Semerad.

You can watch the board meeting at:

<https://zoom.us/recording/share/fjDJnASoQc2mfPbCOCjOk7LOQbCWCxdt37R9Hs85ZT6wIumekTziMw>



Schuyler Community Schools  
Board of Education Regular Meeting  
Monday, October 14, 2019 6:30 PM  
Schuyler Central High School Music Room  
401 Adam Street  
Schuyler, NE 68661-2400

Attendance Taken at 6:31 PM.

Richard Brabec: Present  
Mynor Hernandez: Present  
Nina Lanuza: Present  
Chuck Misek: Present  
Virginia Semerad: Present  
Brian Vavricek: Present

Present: 6.

#### I. Call Meeting to Order

Procedural Item

#### **STRIVE - COMMIT - SUCCEED - District Mission Statement**

**Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

#### I.A. Pledge of Allegiance

Procedural Item

All present participated in the Pledge of Allegiance.

#### I.B. Declaration of Open Meeting

Procedural Item

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

#### **Nebraska Open Meetings**

**Act:** [http://nirc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct\\_current.pdf](http://nirc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf)

#### II. Approval of Consent Agenda

Consent Agenda

Discuss, Consider and Take Action on the consent agenda

II.A. Agenda  
Consent Item

II.B. Minutes  
Consent Item

II.C. Acceptance of Claims  
Consent Item

II.C.1. Bills of \$5,000 or more  
Consent Item

II.D. Financial  
Consent Item

II.E. Other Listed Reports  
Consent Item

III. Public Forum - We ask that all presentation be limited in their length.  
Information Item

Motion to approve the consent agenda Passed with a motion by Virginia Semerad and a second by Nina Lanuza.

Richard Brabec: Yea, Mynor Hernandez: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

III.A. Recognition of visitors and guests  
Information Item  
Rich Brabec

III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)  
Information Item

III.C. Student Representative's Report  
Information Item

1. Student Council has Homecoming spirit week dress up days approved and distributed to all schools.
2. Student Council is attempting to drive community and student engagement in sporting events by attending all parents nights and giving out green necklaces, temporary tattoos, and pom poms.
3. Homecoming game and dance are both on October 25.

4. The Warrior Student Tech Fair with Mike Smith of Lincoln is on Wednesday.

#### IV. Action Items

##### Procedural Item

#### IV.A. Budget, finance, negotiations, and personnel

##### Procedural Item

Chuck Misek, Rich Brabec, Brian Vavricek

This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

#### IV.A.1.

Consider, discuss, and take action to approve staff resignations

##### Action Item

1. Jessica Garcia: Para Educator at SES

Motion to approve staff resignations. Passed with a motion by Brian Vavricek and a second by Virginia Semerad.

Richard Brabec: Yea, Mynor Hernandez: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

#### IV.A.2.

Consider, discuss, and take action to approve new hire recommendations

##### Action Item

1. Nida Wachal: SES Custodial/Housekeeping
2. Becky Lefdal: Fisher's SPED Para-Educator (Part-time)
3. Dr. James Watts: SCHS Science Teacher

Motion to approve new hire recommendations Passed with a motion by Richard Brabec and a second by Chuck Misek.

Richard Brabec: Yea, Mynor Hernandez: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

#### V. Discussion Items and Reports

##### Procedural Item

#### V.A.

Review SCHS Priority School Report

##### Action Item

#### V.B. Principals Reports

## Information Item

### **Pre-K/3-5 Principal's Report: Mr. Comley**

**Staff Member Spotlight:** This month I want to highlight Barbara Raya. Ms. Raya does an outstanding job with children that in many circumstances are transitioning to school for the first time. She is a great comfort to many families and children as she is the face that many families see the first time they enter school. I want to say thank you Ms. Raya for all you do for Schuyler and the children of Schuyler Community Schools.

### **SES K-2 Principal's Report: Mr. Kovar**

**Staff Member Spotlight:** I would like to highlight the work of Alicia Keairnes 2nd grade teacher, and head of our School Improvement team here at the Elementary. Mrs. Keairnes does an outstanding job in the classroom, building relationships with her students, and giving them quality instruction every day. She also puts in a great deal of time working on data, and other responsibilities as our School Improvement chair at the Elementary. As a member of our community, she gives all she has to make Schuyler a better place for not only her kids, but all of our kids!!

### **Fisher's, & Richland Principal's Report: Ms. Bebout**

**Staff Member Highlight:** Gene Barr is a classified staff member who works for the rural schools and the middle school. Gene helps with a multitude of jobs. He drives the bus route for Richland School, delivers the food to both rural schools, and helps in the kitchen at the middle school. Gene always has a smile on his face and is willing to help with whatever task is presented to him. My students love him as their bus driver. He has built positive relationships with the students over the past two years. The students also enjoy talking to him when he brings lunch out to the buildings. Whenever he enters a room all you hear is 'Hi Gene!' over and over! We enjoyed the positive vibe Gene brings to our buildings!

Gene was born and raised in Schuyler. He graduated from Schuyler High School. He has worked for the school district for 7 years. Before working for the school district he worked in the automotive industry for 25 years! Gene moved back to Schuyler to take care of his mother. His family has lived at the same spot in Schuyler for about 75 years. He owns 3 cars and 3 pickups and likes to go to car shows! He has owned 2 of the cars for 45 year!! The rural schools really appreciate Gene and would like to thank him for all of his hard work and dedication to the students in our district!

### **SMS Assistant Principal's Report: Mr. Zavadil**

**Overview:** Now that School has gotten into a rhythm and we have ended the 1<sup>st</sup> quarter we are very excited about how things are going at the Middle School. Our whole staff is working hard and the climate of the building still feels great!

**Staff Member Spotlight:** I would like to point out Mrs. Paloma Arciva, she is one of our paraprofessionals in our ELL/Newcomers program. Since Mrs. Recinos had a baby three weeks ago Mrs. Recinos has a local sub certificate and has stepped into that classroom. Mrs. Recinos left amazing lesson plans behind and Mrs. Arciva is doing a great job in a classroom that is very complicated. It would be hard to imagine not having her in that role.

**Staff Member Spotlight:** I am also very happy with the work that Mrs. Yosten has been putting in at the Middle and High School for our attendance interventionist program. She meets with me regularly to give me detailed updates and works diligently to get students to school and make sure we have regular contact with the students and parents we need to keep coming.

**Upcoming Events:** Looking ahead we are starting our formal observations on our probationary staff and the staff is working hard with individualized intervention times on Friday afternoons using our testing data. Which is a very big task and I am glad they are doing such a good job with it.

### **SMS Principal's Report: Mrs. Burton**

**Congratulations to the Burtons:** Bridget Kay Burton arrived October 7th at 1:46 a.m. She is 21 1/2" and weighed in at 8 pounds and 6 ounces. She also has a full head of thick, dark hair. We are so thankful and in love! See attached PDF

### **SCHS Assistant Principal's Report: Mr. Kasik**

**Program/Staff Member Spotlight:** One of our new Spanish teachers is Blanca Alarcon. Mrs. Alarcon was born in Mexico but grew up in Ord, Nebraska. She attended UNK and currently lives in Schuyler with her husband. Mrs. Alarcon comes from a large family and has six siblings. Mrs. Alarcon says, "**I love the diversity of this community!**" She does a great job of providing a welcoming classroom with high standards and relates to the students very well.

### **High School Principal's Report: Mr. Grammer**

**Program Spotlight:** Our high school has for the past few years worked hard to develop and have a solid, strong,

music department. This year the Band and Flag Corp have had a very successful season. The Band started off with a bang by our marching band playing at our home football games. There are 65 band members and a dozen in the Flag Corp. On October 2<sup>nd</sup> the band received a 1-Superior rating, despite adverse conditions and the Flags received an outstanding overall best Flag team at the competition. That is the best rating the band has had in five years. Congratulations to the band, they have done a great job of growing this program and it has become a successful program.

**Staff Member Spotlight:** The staff members to be recognized for their diligent work in the high school this month are Ben Coatney, Troy Emke, and Morgan Semerad. These three music instructors have worked hard to develop a strong and viable music program at the middle school and high school. They started working together when the marching band was 8<sup>th</sup> grade through 12<sup>th</sup> grade. They have done such a great job at building a strong music program they now have a separate middle school and high school band. They took over the marching band and developed such a strong program that they received a 1 rating and outstanding flag team awards this past week at the Pierce competition. They have shown tremendous improvement over the past few years. They come to school every day with energy and enthusiasm. They always come to school with a positive attitude and strong work ethic. Congratulations Ben, Troy, and Morgan for developing and implementing a sustainable Music program. Keep up the good work

**Upcoming Event Spotlights:**

**On Wednesday, October 16<sup>th</sup>** at SCHS, we will be presenting our Student Tech Fair. There will be assortment of technology throughout the building. Stop by and see our students exploring many different avenues of technology.

**On Monday, October 21<sup>st</sup>** at SCHS, we will be presenting our Faculty Tech Fair. There will be assortment of technology for our staff to utilize throughout the building.

## V.C. Directors Reports

### Information Item

**Warrior Academy After School Director's Report: Ms. Bebout**

**Upcoming Event:** This month Warrior Academy is partnering with the Chamber of Commerce and the First Presbyterian Church for our annual 'Lights On' event. Lights On is an event that ALL after-school programs throughout the United States participate in October, spotlighting after-school programs and the help they provide their communities.

This is our 1st year to partner with these two community partners for the Trunk-or-Treat activity. It will be held at Schuyler Elementary School on October 31st from 6 - 8 p.m. Hotdogs will also be served until they are gone. It will be held on the east (or back) side of the school. Everyone is invited to come and join in the fun!

**K-6 Youth Sports Director's Report: Mr. Kovar**

**Staff Member Spotlight:** I would like to highlight the work of Andy Hall, and Blake Neumann, our youth football coaches this year. Both coaches did a great job of helping our young men learn the game of football, in a positive and safe setting. Our coaches worked well together, and with the help of several volunteers, made this experience a positive one for our students. Their hard work and dedication made the success that we had possible!! I want to personally thank them for their work.

**SMS Activities Director's Report: Mr. Zavadil**

**Staff Member Spotlight:** I would like to give a special recognition to our Football Coach Mr. Burton and his 8<sup>th</sup> grade football team that went 5-1 this season with their only loss coming to David City in triple overtime. Most of the 8<sup>th</sup> grade games were blowout wins. The coaches had spent a lot of extra time with those young men the past few years and it has shown. I hope that the work our youth program is doing will continue to set the stage for further success. The 7<sup>th</sup> grade team had only four games and did not register any wins but was within one score for two of four games.

**-The fall sports season for SMS** is already winding down for the end of the year. Our Boys and Girls Cross Country team was amazing this year getting either 1<sup>st</sup> or 2<sup>nd</sup> in all but one meet for both genders. We are sent full teams to the Middle School State Cross Country meet on Saturday.

**-Our Middle School Girls' Volleyball teams** had a slower start to the season but have picked up speed. We had 5 different teams this year and all but one of the teams have registered multiple wins with two of the teams showing winning records.

**Upcoming Events:** Looking forward, Wrestling and Girls Basketball will be starting their seasons on October 22<sup>nd</sup>. We are already getting geared up for those programs and Mr. Wemhoff and Mr. Hayes already have a great plan going into the season.

**SCHS Activities Director's Report: Mr. Kasik**

**Staff Member Spotlight:** Shanda Hall grew up in Auburn, NE, graduated from CCC in Columbus and Wayne State College. She holds two Master's degrees from Peru State College and UNO. She has been married to 6<sup>th</sup> grade teacher Andy Hall for 24 years and they live in Schuyler. They have three sons, Preston a student at Univ. of NE. Med. Center, Auston a student at UNK and Easton a Junior at SCHS. This is Mrs. Hall's 23<sup>rd</sup> year teaching in Schuyler, currently teaching MS Yearbook, Broadcasting, Library Media Specialist and first year Head Girls Golf Coach. Mrs. Hall did a fantastic job of coaching these young ladies this year and I cannot wait to see where her leadership takes them.

**Upcoming Events:** We are winding down with fall events already. 10/14 we have a home reserve FB game against Lakeview, 10/18 we have a home VFB game against Roncalli, 10/24 we have our last home VB game against York and on 10/25 our last home VFB game against SSC, this is also homecoming. Our cross country teams are scheduled to compete at districts with high hopes. We are soon concluding the Marching Band season, they recently competed getting a #1 and outstanding color guard. We will soon be ramping up Play Production with Jill Hoelsing directing our play.

**Student Services Director's Report: Dr. Lefdal**

**Program/Staff Member Spotlight:** I would like to spotlight Kelsey Yosten in our attendance program. Kelsey has been working diligently to put plans in place for students to recover time and be consistent getting to school. We have seen some amazing success so far with the programs that we have put in place, and Kelsey is a key factor in those programs success. We have seen some great successes with students and I believe when we have students asking for ways to recover time, we are on the right track. Kelsey is a kind, yet structured person that will truly make a difference with these students and in our school!!

**Notable Topics:** The office staff has been doing an amazing job for our school! Through sickness of family, self and others, they have pulled together to keep doing great things for kids. It is great to have a smile when you are greeted at our school. Keep it up!

**Looking ahead;** I am excited to see the one act play. The students and coaches have been putting in some late nights and when I pick up my kids from practice, they are always excited to be part of the program and are always smiling when they leave the auditorium.

**Special Education Director's Report. Mrs. Vrba**

**Staff Member Spotlight:** September's spotlight is shining brightly on Lynne Rambour. Lynne works side-by-side with Ashlie and Don at SCHS. But every day, she watches their interaction with our students, looks over their "paperwork" if asked and always is ready to lend a helping hand when they have questions. Since Ashlie is on maternity leave, Lynne is watching over all of our students, helping Don through his first year along with making sure our students are passing their classes. Although she maybe a little bit of a perfectionist, Lynne brings a lot of experience to our team but most importantly her work is always very thoroughly and meticulously completed. I can't express how fortunate we are to have Lynne working with our SCHS students and being a leader to our "young" our SPED team.

**Notable Event:** October 3<sup>rd</sup> was a huge day for our Special Education Department. Dr. Hoelsing, Lynne, Doreen, Blake, Pattie, Darus Mettler, ESU #7 SPED director and I endured our NDE's Office of Special Education Monitoring Summary Meeting. We spent two hours answering a variety of questions that were pose to us and discussing their findings from their review of some randomly students' special education files. All of us shared different pieces of our SCS's "Addressing Success Gaps" document submitted to NDE last spring. I am so incredibly lucky and honored to be surrounded by such a "SPED"-tacular Team!!

**Curriculum/Assessment Director's Report: Dr. Gibbons**

**Program/Staff Member Spotlight:** I wish to thank Jeremy Hlavac, Alicia Keairnes and Darin Kovar for attending a Cogna (formerly AdvancED) workshop in Omaha and learning about creating a culture of school improvement. Alicia and Jeremy have taken on the challenge of being the chair of their schools' school improvement committees. (Jeremy is co-chair with Mandy Yosten.)

**Upcoming Events** - We have been selected to participate in a statewide instructional materials partnership. We will use the professional learning to help us select and evaluate new elementary science materials. Aimee Sigler, Lisa Terrell and I will attend a workshop in Grand Island on October 28 and 29.

**AQuESTT-** The Accountability for a Quality Education System for Today and Tomorrow (AQuESTT) information was released October 9. AQuESTT is Nebraska's federally mandated accountability system for public schools. It measures school and district success against six tenets: Positive Partnerships, Relationships, and Success; Transitions; Educational Opportunities and Access; College, Career, and Civic Ready; Assessment, and Educator Effectiveness. A handout with descriptions is attached. Schools are then categorized as needs improvement, good, great or excellent based on their scores in each tenet.

**Schuyler Community Schools AQuESTT classifications:**

Schuyler Elementary School - Good (is eligible for a bump to great based on some additional evidence that has been submitted.)

Richland School (elementary grades) - Excellent

Richland School (middle grades) - Good

Fisher's School (elementary grades) - Great

Fisher's School (middle grades) - Excellent

Schuyler Middle School - Good

Schuyler Central High School - Needs Improvement

**Complete information can be found at <https://nep.education.ne.gov/snapshot.html#19-0123-000>**

## V.D. Superintendent's Report

### Information Item

1. **ESU 7 Board Workshop:** November 12th at 4:00-5:30 or 6:30-8:00. This will be an opportunity for your boards to visit the ESU 7 campus, see the Gen7ter, Learning Academy, Production/Print Shop, and Data Center. A detailed invitation and agenda will be emailed to you separately. This event will replace the meetings where I have a Board Member visit your Board Meetings.

2. **Negotiations Meeting:** October 21 or 28. We need to meet prior to November 1st. In the past we have met on Monday evenings at 6:30 PM.

## V.E. Board Member/Committee Reports

### Information Item

**See Foundation Report/Information on the Web site:**

<https://www.schuylercommunityschools.org/Domain/13>

## VI. Correspondence Items

### Information Item

## VII. Adjournment

### Action Item

Motion to adjourn Passed with a motion by Brian Vavricek and a second by Virginia Semerad.

Richard Brabec: Yea, Mynor Hernandez: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

**SCHUYLER COMMUNITY SCHOOLS  
MONTHLY DISBURSEMENT REPORT  
For the month of NOVEMBER 2019**

<b>Check #</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
40836	11/11/2019	Abante Marketing	lanyards	\$1,275.28
40837	11/11/2019	AED Brands	battery	\$395.00
40838	11/11/2019	Agri-City Insurance Agency LLC	insurance	\$156,054.00
40839	11/11/2019	SYNCB/AMAZON	supplies	\$6,509.44
40840	11/11/2019	Americom Communications	lightning damage repair/equip	\$9,425.00
40841	11/11/2019	American Van Equipment, LLC	maint. van storage shelves	\$2,598.65
40842	11/11/2019	A.P.L. Associates	Profess Develop	\$1,332.65
40843	11/11/2019	Blackboard Inc	renewal	\$9,558.00
40844	11/11/2019	BOMGAARS	supplies	\$350.31
40845	11/11/2019	Carolina Biological Supply Co	supplies	\$263.35
40846	11/11/2019	Alexandra Carrerra	interpreting	\$99.00
40847	11/11/2019	Casey's Business MasterCard	fuel	\$215.09
40848	11/11/2019	Cenex Fleetcard	fuel	\$1,007.58
40849	11/11/2019	CenturyLink	phone	\$251.90
40850	11/11/2019	CenturyLink	phone	\$2,031.20
40851	11/11/2019	Central Nebraska Rehab Services	OT/PT services	\$19,010.15
40852	11/11/2019	CenterPoint Energy Services, Inc.	natural gas	\$740.59
40853	11/11/2019	CHI Health	drug test	\$23.00
40854	11/11/2019	CHI Health Clinic Occupational Health Service	drug screenings	\$96.00
40855	11/11/2019	Central Nebraska Comm. Action Partner., Inc.	1st qtr Headstart	\$18,190.02
40856	11/11/2019	Columbus Telegram	subscription	\$252.99
40857	11/11/2019	Complete Percussion	repair	\$60.00
40858	11/11/2019	Cornhusker Public Power District	electricity	\$1,373.68
40859	11/11/2019	Culligan Water Conditioning	soft water plan	\$81.10
40860	11/11/2019	Cyber Acoustics	ipad cases	\$460.00
40861	11/11/2019	Megan deLeon	interpreting	\$105.75
40862	11/11/2019	Department Of Utilities	utilities	\$23,384.84
40863	11/11/2019	Dietze Music House, Inc.	music supplies	\$762.07
40864	11/11/2019	Discovery Education, Inc.	HS STEM PD	\$5,000.00
40865	11/11/2019	Eagle Communications	internet	\$1,521.00
40866	11/11/2019	Eakes Office Products Center	copies	\$12,884.16
40867	11/11/2019	NE Dept of Ed- Early Childhood Training Ctr	registration EC training	\$40.00
40868	11/11/2019	Electrical Engineering & Equipment Co	supplies	\$578.45
40869	11/11/2019	Energy Control Technologies, Inc.	MS repair	\$291.78
40870	11/11/2019	Engineered Air	repairs	\$221.10
40871	11/11/2019	Educational Service Unit 10	registration fees	\$120.00
40872	11/11/2019	Educational Service Unit #7	NNNC Conference fees	\$355.00
40873	11/11/2019	Educational Serv Unit #7 Network	tech support	\$316.25
40874	11/11/2019	ESU #7 Special Education	SPED services	\$73,617.84
40875	11/11/2019	Fairfield Inn	hotel rooms	\$964.55
40876	11/11/2019	FP Mailing Solutions	postage meter fees	\$167.70
40877	11/11/2019	Fremont Winnelson Co	supplies	\$2,322.49

40878	11/11/2019	Frontier	telephone	\$110.15
40879	11/11/2019	Gartner & Associates Co Inc	supplies	\$311.00
40880	11/11/2019	Patricia Gonzalez	interpreting	\$30.00
40881	11/11/2019	Hometown Leasing	copier lease	\$3,111.46
40882	11/11/2019	Craig Horejsi	mowing Richland school	\$1,800.00
40883	11/11/2019	Melissa J Hyde	Music Therapy	\$1,154.23
40884	11/11/2019	J & B Auto Parts	supplies	\$118.74
40885	11/11/2019	Jackson Services Inc	linens	\$1,533.22
40886	11/11/2019	Johnstone Supply	supplies	\$566.02
40887	11/11/2019	John's Tire Sales & Services	service/tires	\$626.95
40888	11/11/2019	Jostens, Inc	diploma covers	\$1,160.20
40889	11/11/2019	J W Pepper & Sons Inc.	music supplies	\$451.52
40890	11/11/2019	Sheryl Langdon	PreK CPR classes	\$150.00
40891	11/11/2019	Larsen International	Bus repair	\$1,273.79
40892	11/11/2019	The Lincoln Electric Company	ag supplies	\$280.00
40893	11/11/2019	Lincoln Journal Star	board minutes	\$617.24
40894	11/11/2019	Gaspar Lopez Ciprian	interpreting	\$76.50
40895	11/11/2019	Love Signs, Inc.	message board software	\$1,346.83
40896	11/11/2019	Mackin Educational Resources	HS library books	\$268.47
40897	11/11/2019	Mid-american Research Chemicals	supplies	\$900.00
40898	11/11/2019	Matheson Trigas	Ag supplies	\$220.59
40899	11/11/2019	Amy Mazankowski	SPED services	\$1,364.24
40900	11/11/2019	McKenzie	art supplies	\$195.17
40901	11/11/2019	Melvin Brokaw, Jr.	supplies	\$1,032.67
40902	11/11/2019	Meyer Laboratory, Inc	supplies	\$478.55
40903	11/11/2019	Midwest Alarm Services	inspections	\$849.12
40904	11/11/2019	NASP, Inc	Archery in School program	\$300.00
40905	11/11/2019	Nebraska Art Teachers Association	conf registration	\$135.00
40906	11/11/2019	Nebraska Chapter IAEI	electrical code training	\$175.00
40907	11/11/2019	Nebraska Safety Center@UNK	Level 1 courses	\$200.00
40908	11/11/2019	Nebraska FCCLA	FACS fall workshop	\$15.00
40909	11/11/2019	One Source	background checks	\$370.00
40910	11/11/2019	Parkview One Stop LLC	fuel	\$659.75
40911	11/11/2019	Pender's Music Co.	music	\$307.72
40912	11/11/2019	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	legal services	\$424.21
40913	11/11/2019	Presto-X	pest control	\$315.00
40914	11/11/2019	Qc Supply, Llc	supplies	\$184.39
40915	11/11/2019	Quill	supplies	\$306.89
40916	11/11/2019	Really Good Stuff, Inc	suppleis	\$1,766.83
40917	11/11/2019	Reinecke Motor Co.	bus repair	\$762.30
40918	11/11/2019	Renaissance	Renewal Yr 2	\$67,093.00
40919	11/11/2019	School Check IN	software renewal	\$750.00
40920	11/11/2019	School Specialty, Inc	supplies	\$26.87
40921	11/11/2019	Schuyler Coop Association	fuel,propane	\$3,775.28
40922	11/11/2019	Schuyler Home & Building Supply	supplies	\$885.91
40923	11/11/2019	Schuyler Sun	subscription	\$77.26
40924	11/11/2019	SCS Lunch Program	supplies for Tech day	\$120.00

40925	11/11/2019	Sports Facility Maintenance, LLC	supplies	\$25.00
40926	11/11/2019	Square 9 Softworks	annual fee	\$1,137.12
40927	11/11/2019	Sweetwater	digital piano	\$1,154.98
40928	11/11/2019	TAESE	conference	\$210.00
40929	11/11/2019	United Cultures, Inc.	Cultural language concert	\$450.00
40930	11/11/2019	US Foods - Grand Island	PreK snacks	\$364.68
40931	11/11/2019	United States Postmaster	stamps	\$55.00
40932	11/11/2019	Evelyn Vareia	interpreting	\$99.00
40933	11/11/2019	Oscar Velez, Jr.	Interpreting	\$99.00
40934	11/11/2019	Verizon Wireless	cell phones	\$563.10
40935	11/11/2019	Visa	supplies	\$1,638.64
40936	11/11/2019	VISA	APL training	\$459.32
40937	11/11/2019	Visa	supplies	\$490.77
40938	11/11/2019	Visa	travel expenses	\$233.06
40939	11/11/2019	VISA	Sixpence travel	\$3,032.61
40940	11/11/2019	VISA	Tech Fair supplies	\$854.06
40941	11/11/2019	VISA	supplies	\$153.12
40942	11/11/2019	WageWorks	Admin fees	\$220.00
40943	11/11/2019	Waste Connections of NE, Inc.	sanitation service	\$1,142.00
20-11-01	11/12/2019	Heather Bebout	mileage	\$173.42
20-11-02	11/12/2019	Tasha Eldridge	mileage	\$17.40
20-11-03	11/12/2019	Winifred Harbison	mileage	\$41.76
20-11-04	11/12/2019	Vanesa Munoz	mileage	\$20.88
20-11-05	11/12/2019	Carol Reha	mileage	\$47.56
<b>TOTAL GENERAL FUND DISBURSEMENTS</b>				<b>\$465,666.51</b>
1356	11/11/2019	Cada Electric, LLC	trenching new construction	\$8,992.36
1357	11/11/2019	The Clark Enersen Partners	professional services	\$78,991.94
1358	11/11/2019	Hausmann Construction, Inc.	payment	\$555,307.94
1359	11/11/2019	Mid-State Engineering & Testing Inc	field/lab work	\$3,215.00
1360	11/11/2019	The Clark Enersen Partners	professional services	\$127,039.38
<b>TOTAL SPECIAL BUILDING FUND DISBURSEMENTS</b>				<b>\$773,546.62</b>
3182	11/11/2019	CenturyLink	phone	\$242.62
3183	11/11/2019	Eakes Office Products Center	copies	\$146.09
3184	11/11/2019	Homestead Bank	rent	\$325.00
<b>TOTAL COOPERATIVE FUND DISBURSEMENTS</b>				<b>\$713.71</b>
424	11/11/2019	Omaha's Henry Doorly Zoo and Aquarium	field trip	\$1,043.00
425	11/11/2019	University of NE State Museum	field trip	\$145.00
<b>TOTAL STUDENT FEES FUND DISBURSEMENTS</b>				<b>\$1,188.00</b>

**SCHUYLER COMMUNITY SCHOOLS**  
**MONTHLY DISBURSEMENT REPORT** Over \$5000  
**For the month of NOVEMBER 2019**

<b>Check #</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
40838	11/11/2019	Agri-City Insurance Agency LLC	insurance	\$156,054.00
40874	11/11/2019	ESU #7 Special Education	SPED services	\$73,617.84
40918	11/11/2019	Renaissance	Renewal Yr 2	\$67,093.00
40862	11/11/2019	Department Of Utilities	utilities	\$23,384.84
40851	11/11/2019	Central Nebraska Rehab Services	OT/PT services	\$19,010.15
40855	11/11/2019	Central Nebraska Comm. Action Partner., Inc.	1st qtr Headstart	\$18,190.02
40866	11/11/2019	Eakes Office Products Center	copies	\$12,884.16
40843	11/11/2019	Blackboard Inc	renewal	\$9,558.00
40840	11/11/2019	Americom Communications	lightning damage repair/equip	\$9,425.00
40839	11/11/2019	SYNCB/AMAZON	supplies	\$6,509.44
40864	11/11/2019	Discovery Education, Inc.	HS STEM PD	\$5,000.00
<b>TOTAL GENERAL FUND DISBURSEMENTS</b>				<b>\$400,726.45</b>
1358	11/11/2019	Hausmann Construction, Inc.	payment	\$555,307.94
1357	11/11/2019	The Clark Enersen Partners	professional services	\$78,991.94
1356	11/11/2019	Cada Electric, LLC	trenching new construction	\$8,992.36
1360	11/11/2019	The Clark Enersen Partners	professional services	\$127,039.38
<b>TOTAL SPECIAL BUILDING FUND DISBURSEMENTS</b>				<b>\$770,331.62</b>

# Bank Statement Reconciliation (Preliminary)

Check Number	Vendor Name	Check Date	Check Amount
Schuyler Community Schools 10/01/2019 through 10/31/2019			
Activity Checking			

## Checks

### Cleared Checks

033332	Schuyler Baseball Corporation	08/16/2019	\$ 108.25
033365	LAKEVIEW HIGH SCHOOL	09/06/2019	\$ 100.00
033380	JEFF MERRILL	09/12/2019	\$ 75.00
033387	WAYNE HIGH SCHOOL	09/12/2019	\$ 84.00
033400	Nebraska FCCLA	09/16/2019	\$ 340.00
033412	SCHUYLER GOLF CLUB	09/16/2019	\$ 263.25
033416	JEFF MERRILL	09/16/2019	\$ 70.00
033418	DAN MEISTER	09/16/2019	\$ 165.00
033421	CRETE HIGH SCHOOL	09/16/2019	\$ 85.00
033435	EVELYN HERNANDEZ	09/19/2019	\$ 200.00
033438	UNK ATHLETICS	09/19/2019	\$ 200.00
033439	WAYNE HIGH SCHOOL	09/19/2019	\$ 110.00
033444	SCOTT OHLER	09/19/2019	\$ 80.00
033450	WISNER PILGER HIGH SCHOOL	09/27/2019	\$ 75.00
033452	MATT WILKINSON	09/27/2019	\$ 80.00
033453	ADAM SMITH	09/27/2019	\$ 80.00
033454	RICHARD HORNER	09/27/2019	\$ 80.00
033455	KIRK CHRISTENSEN	09/27/2019	\$ 80.00
033456	MIKE CARROLL	09/27/2019	\$ 80.00
033457	MIKE CIELOCHA	09/27/2019	\$ 100.00
033458	PHIL TURNER	09/27/2019	\$ 100.00
033461	MERCY HIGH SCHOOL	09/27/2019	\$ 120.00
033462	DWAINE LADWIG	09/30/2019	\$ 110.00
033466	KAREN WIETFELD	10/03/2019	\$ 135.00
033467	MELISSA BRAUN	10/03/2019	\$ 135.00
033469	Papillion-La Vista South HS	10/03/2019	\$ 118.00
033470	STUDENT ASSURANCE SERVICES, INC.	10/04/2019	\$ 250.00
033471	PEPSI COLA	10/04/2019	\$ 2,279.36

# Bank Statement Reconciliation (Preliminary)

Check Number	Vendor Name	Check Date	Check Amount
Schuyler Community Schools 10/01/2019 through 10/31/2019			
Activity Checking			
033472	ANDY YOST	10/07/2019	\$ 75.00
033473	MIKE BRYANT	10/07/2019	\$ 75.00
033474	JOE SCHOENFELDER	10/07/2019	\$ 75.00
033477	MELISSA BRAUN	10/07/2019	\$ 135.00
033479	VISION SERVICE PLAN	10/07/2019	\$ 51.14
033480	4N6 FANATICS, LLC	10/08/2019	\$ 150.00
033481	COLUMBUS ARTS COUNCIL	10/08/2019	\$ 319.50
033482	Columbus Screen Printing	10/08/2019	\$ 176.00
033483	DIDIER'S	10/08/2019	\$ 218.50
033484	DIETZE MUSIC COMPANY	10/08/2019	\$ 451.20
033485	DISTRICT 5 FCCLA	10/08/2019	\$ 300.00
033486	DWF of Omaha	10/08/2019	\$ 155.90
033487	FUN EXPRESS LLC	10/08/2019	\$ 163.90
033488	SHEILA HOPPE	10/08/2019	\$ 90.00
033489	HUMPHREY PUBLIC SCHOOLS	10/08/2019	\$ 288.00
033490	LOU'S SPORTING GOODS	10/08/2019	\$ 7,615.71
033496	SAM'S CLUB DIRECT	10/08/2019	\$ 201.36
033497	SCHUYLER HOME BUILDING	10/08/2019	\$ 120.69
033498	UNIVERSITY OF NEBRASKA HIGH SCHOOL	10/08/2019	\$ 1,800.00
033500	Inventory Trading Company	10/08/2019	\$ 540.00
033501	PAM VAVRINA	10/08/2019	\$ 135.00
033502	MCCLURE'S FLOWERS PLUS	10/08/2019	\$ 51.99
033503	MISKO SPORTS	10/08/2019	\$ 65.30
033506	PENNE SCREENPRINTING & SIGNS	10/08/2019	\$ 393.00
033507	SAM'S CLUB DIRECT	10/09/2019	\$ 24.97
033508	ELKHORN VALLEY SCHOOLS	10/09/2019	\$ 63.00
033509	IMPRINT DESIGNZ	10/09/2019	\$ 1,093.00
033510	VISA	10/11/2019	\$ 1,024.50
033511	VISA	10/11/2019	\$ 119.76
033512	VISA	10/11/2019	\$ 115.00
033513	VISA	10/11/2019	\$ 1,685.21

# Bank Statement Reconciliation (Preliminary)

Check Number	Vendor Name	Check Date	Check Amount
Schuyler Community Schools 10/01/2019 through 10/31/2019			
Activity Checking			
033514	AMAZON.COM CREDIT SERVICES	10/11/2019	\$ 406.09
033515	DIDIER'S	10/11/2019	\$ 322.32
033516	DIDIER'S	10/11/2019	\$ 161.60
033517	COMPUTER HARDWARE INC	10/11/2019	\$ 588.00
033518	MENARDS	10/11/2019	\$ 132.96
033519	OCCUPATIONAL HEALTH SERVICES	10/11/2019	\$ 333.00
033520	QC SUPPLY	10/11/2019	\$ 64.99
033521	URBAN FARM BOUTIQUE	10/11/2019	\$ 1,604.36
033522	MIKE JOHANNES	10/14/2019	\$ 70.00
033523	MIKE BRYANT	10/14/2019	\$ 70.00
033524	MIKE CIELOCHA	10/14/2019	\$ 70.00
033525	PHIL TURNER	10/14/2019	\$ 70.00
033528	SCHUYLER COMMUNITY SCHOOLS	10/15/2019	\$ 100.00
033529	PHIL TURNER	10/16/2019	\$ 80.00
033531	JOE SCHOENFELDER	10/16/2019	\$ 80.00
033532	Clete Arasmith	10/16/2019	\$ 80.00
033534	VISA	10/16/2019	\$ 289.71
033535	TERRY RINKOL	10/21/2019	\$ 70.00
033536	JOE SCHOENFELDER	10/21/2019	\$ 70.00
033537	AHREN UHLIG	10/21/2019	\$ 70.00
033542	SCS LUNCH	10/22/2019	\$ 200.00
033544	MENARDS	10/22/2019	\$ 25.59
033546	SCS LUNCH	10/22/2019	\$ 307.17
033547	Serteen	10/22/2019	\$ 130.00
033548	MICHELLE SHONKA	10/22/2019	\$ 50.00
033551	CUSTOM INK	10/22/2019	\$ 1,299.19
033554	JAMES REIMERS	10/24/2019	\$ 80.00
033555	MARK HICKSON	10/24/2019	\$ 80.00
033556	JEREMY FOOTE	10/24/2019	\$ 80.00
033558	ADAM BURMOOD	10/24/2019	\$ 80.00
033559	RICK CARTER	10/24/2019	\$ 35.00

# Bank Statement Reconciliation (Preliminary)

Check Number	Vendor Name	Check Date	Check Amount
Schuyler Community Schools 10/01/2019 through 10/31/2019			
Activity Checking			
033560	JUAN MARINO	10/24/2019	\$ 300.00
033561	SAM'S CLUB DIRECT	10/25/2019	\$ 200.77
Cleared Checks Total:			\$ 31,076.24

## Outstanding Checks

030962	NADIA MORALES	01/30/2017	\$ 50.00
031046	JOEL CONDREAY	02/23/2017	\$ 120.00
031301	Lucy Roj	05/09/2017	\$ 150.00
031486	SETH MONTAG	09/06/2017	\$ 80.00
031610	Schuyler Baseball Corporation	10/10/2017	\$ 23.00
031829	SALVATION ARMY	12/20/2017	\$ 500.00
032138	COMPLETE	04/20/2018	\$ 498.00
032191	JAYTON SCHMEECKLE	05/03/2018	\$ 55.00
032268	SARA SOCK	05/21/2018	\$ 19.16
032560	SCHUYLER PUBLIC LIBRARY	10/05/2018	\$ 100.00
032832	TERRY NATH	01/10/2019	\$ 48.50
032839	KLAYTON KASIK	01/11/2019	\$ 175.00
033062	BRADYN MILLER	04/01/2019	\$ 100.00
033338	AUSTIN MENDEZ	08/16/2019	\$ 300.00
033379	GINNY SCHMOLDT	09/12/2019	\$ 150.00
033431	GINNY SCHMOLDT	09/19/2019	\$ 200.00
033447	GINNY SCHMOLDT	09/19/2019	\$ 150.00
033449	GINNY SCHMOLDT	09/27/2019	\$ 150.00
033451	Raymond Central High	09/27/2019	\$ 128.00
033460	JEFF MERRILL	09/27/2019	\$ 100.00
033463	KEITH LOSKI	09/30/2019	\$ 110.00
033468	GINNY SCHMOLDT	10/03/2019	\$ 100.00
033475	JEFF MERRILL	10/07/2019	\$ 75.00
033478	GINNY SCHMOLDT	10/07/2019	\$ 150.00
033499	WYANDOLTTE MUSIC BOOSTERS	10/08/2019	\$ 156.34
033504	NSAA DISTRICT II	10/08/2019	\$ 70.00

# Bank Statement Reconciliation (Preliminary)

Check Number	Vendor Name	Check Date	Check Amount
<b>Schuyler Community Schools</b>			
10/01/2019 through 10/31/2019			
Activity Checking			
033505	NVAA	10/08/2019	\$ 150.00
033526	BEATRICE PUBLIC SCHOOLS	10/14/2019	\$ 50.00
033527	GINNY SCHMOLDT	10/14/2019	\$ 225.00
033530	JEFF MERRILL	10/16/2019	\$ 80.00
033533	TODD MOON	10/16/2019	\$ 80.00
033538	JEFF MERRILL	10/21/2019	\$ 70.00
033539	GINNY SCHMOLDT	10/21/2019	\$ 25.00
033540	VISION SERVICE PLAN	10/21/2019	\$ 9.42
033541	MADISON NATIONAL LIFE	10/21/2019	\$ 16.40
033543	BOOST COLLABORATIVE	10/22/2019	\$ 1,860.00
033545	NEBRASKA WRESTLING CAMPS, INC	10/22/2019	\$ 475.00
033549	SCHUYLER GOLF CLUB	10/22/2019	\$ 100.00
033550	VARSITY	10/22/2019	\$ 67.45
033552	KAREN WIETFELD	10/24/2019	\$ 135.00
033553	MELISSA BRAUN	10/24/2019	\$ 135.00
033557	TYLER FITZKE	10/24/2019	\$ 80.00
033562	SWEET HARVEST	10/25/2019	\$ 106.65
033563	SAMUEL FRENCH, INC.	10/29/2019	\$ 275.00
033564	US FOODS	10/29/2019	\$ 557.40
033565	SCS LUNCH	10/29/2019	\$ 132.72
033566	JAMES REIMERS	10/29/2019	\$ 10.00
033567	MARK HICKSON	10/29/2019	\$ 10.00
033568	JEREMY FOOTE	10/29/2019	\$ 10.00
033569	TYLER FITZKE	10/29/2019	\$ 10.00
033570	ADAM BURMOOD	10/29/2019	\$ 10.00
Outstanding Checks Total:			\$ 8,438.04

## Void Checks

033297	QC SUPPLY	10/07/2019	\$ 2,416.96
033459	DEREK WESTRING	10/11/2019	\$ 100.00
033476	KAREN WIETFELD	10/09/2019	\$ 135.00

# Bank Statement Reconciliation (Preliminary)

Check Number	Vendor Name	Check Date	Check Amount
Schuyler Community Schools		10/01/2019 through 10/31/2019	
Activity Checking			

Void Checks Total: \$ 2,651.96

# Bank Statement Reconciliation (Preliminary)

Deposit Number	Description	Deposit Date	Deposit Amount
Schuyler Community Schools	10/01/2019 through 10/31/2019		
Activity Checking			

## Deposits

## Cleared Deposits

10/04/2019	\$ 2,568.50
10/07/2019	\$ 152.00
10/07/2019	\$ 272.00
10/07/2019	\$ 275.55
10/07/2019	\$ 297.00
10/07/2019	\$ 372.35
10/07/2019	\$ 523.00
10/07/2019	\$ 558.52
10/08/2019	\$ 304.00
10/10/2019	-\$ 297.00
10/10/2019	\$ 111.50
10/10/2019	\$ 128.00
10/10/2019	\$ 146.00
10/10/2019	\$ 202.00
10/10/2019	\$ 297.00
10/10/2019	\$ 2,325.87
10/10/2019	\$ 3,750.00
10/11/2019	\$ 332.00
10/11/2019	\$ 396.40
10/11/2019	\$ 1,114.25
10/15/2019	\$ 495.00
10/15/2019	\$ 551.01
10/17/2019	\$ 0.40
10/17/2019	\$ 186.00
10/17/2019	\$ 229.75
10/17/2019	\$ 288.00
10/17/2019	\$ 633.76
10/17/2019	\$ 795.00

# Bank Statement Reconciliation (Preliminary)

Deposit Number	Description	Deposit Date	Deposit Amount
Schuyler Community Schools	10/01/2019 through 10/31/2019		
Activity Checking			
		10/17/2019	\$ 1,746.69
		10/17/2019	\$ 3,117.35
		10/25/2019	\$ 105.00
		10/25/2019	\$ 446.00
		10/25/2019	\$ 590.25
		10/25/2019	\$ 750.00
		10/25/2019	\$ 1,295.50
		10/25/2019	\$ 1,383.00
		10/25/2019	\$ 3,789.82
		10/29/2019	\$ 657.84
		10/29/2019	\$ 726.25
		10/29/2019	\$ 1,155.10
		10/29/2019	\$ 1,268.00
		10/29/2019	\$ 1,700.68
		10/31/2019	\$ 35.40
		10/31/2019	\$ 253.00
		10/31/2019	\$ 1,772.00
		Cleared Deposits Total:	\$ 37,799.74

# Bank Statement Reconciliation (Preliminary)

Description

Adjustment Date

Adjustment Amount

Schuyler Community Schools 10/01/2019 through 10/31/2019

Activity Checking

## Bank Statement Reconciliation Summary

Statement Balance	\$ 420,095.29
- Outstanding checks	\$ 8,438.04
+ Outstanding Deposits	\$ 0.00
+ Outstanding Adjustments	\$ 0.00
- Outstanding Investment Transfers	\$ 0.00
Total	\$ 411,657.25
+ Investments	\$ 0.00
Book Balance	\$ 411,657.25

**SCHUYLER COMMUNITY SCHOOLS**  
**Treasurer's Report**  
**Fiscal Year 2020**

<b>GENERAL FUND</b>	<b>Oct-19</b>	<b>YTD 2019-2020</b>
<b>Beginning Cash Balance</b>	<b>4,411,823.39</b>	<b>2,085,939.58</b>
<b>Receipts:</b>		
Colfax county Local District Tax	416,231.50	3,725,398.73
Butler county Local District Tax	176,409.76	468,844.15
Interest	3,433.73	6,100.35
License Fees		0.00
Rent of Facility		0.00
Curriculum Receipts		0.00
Other Local Receipts		0.00
Private grants		0.00
ESU Receipts		0.00
State Aid	376,953.00	753,906.00
Special Education		0.00
SPED Transportation		0.00
State Apportionment		0.00
Distant Ed Incentive		0.00
Six Pence		63,644.00
Other State Receipts		0.00
High Ability Learner	14,438.00	14,438.00
Title 1 Part A		0.00
Title I part B	8,367.00	8,367.00
Title I, SIG	268,891.22	268,891.22
Title II, Part A - Staff		49,218.00
SPED IDEA Base	92,576.00	92,576.00
SPED Preschool		0.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
SPED non public		0.00
Medicaid in the Public Schools - MIPS		0.00
NASB MEDICAID Reimbursements		0.00
Carl Perkins Fund	358.00	358.00
E-Rate Reimbursement		0.00
Migrant		0.00
Title III	12,267.00	12,267.00
Title III Immigrant	7,853.00	7,853.00
Peak ILCD/other grants		0.00
21st Century Grant		0.00
Title IV A SSAE Grant		0.00
EducationQuest Grant		0.00
Buffett Foundation		0.00
Scott Foundation Grant - Child Well Being		0.00
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue	46.40	81.40
Transfers in		0.00
<b>Total Receipts</b>	<b>1,377,824.61</b>	<b>5,471,942.85</b>
<b>Non-program Receipts</b>		
Non-program Receipts		7,845.80
Lunch & Coop Fund Reimbursements	<u>29,992.77</u>	<u>57,433.48</u>
<b>Subtotal</b>	<b>29,992.77</b>	<b>65,279.28</b>
<b>Transfers from CD</b>		
<b>Transfers IN/OUT Money Market Accounts</b>		<u>0.00</u>
<b>Total Receipts &amp; Transfers</b>	<b>1,407,817.38</b>	<b>5,537,222.13</b>

<b>General Fund Cash</b>	<b>5,819,640.77</b>	<b>7,623,161.71</b>
General Fund Disbursements	-1,781,718.10	-3,585,239.04
Transfers In/Out Money Market Accounts		0.00
Prior Period Adjustment (Voided Checks)		0.00
<b>Total Disbursements</b>	<b><u>-1,781,718.10</u></b>	<b><u>-3,585,239.04</u></b>
<b>GENERAL FUND Cash Balance</b>	<b><u>4,037,922.67</u></b>	<b><u>4,037,922.67</u></b>

#### SPECIAL BUILDING FUND

<b>Beginning Cash Balance</b>	<b>13,470,942.71</b>	<b>13,526,044.28</b>
Colfax County Tax Collection	12,828.96	129,629.05
Butler County Tax Collection	6,249.91	16,622.29
School Project Support Donations		0.00
Sale of Property		0.00
Interest	10,123.00	22,241.71
2019 HS Bonds sold		0.00
Sale of Property		0.00
Non-revenue receipts		<u>0.00</u>
<b>Total before non-program receipts</b>	<b>29,201.87</b>	<b>168,493.05</b>
Non-program Receipts/transfers		<u>0.00</u>
<b>Total Monthly Receipts</b>	<b>29,201.87</b>	<b>168,493.05</b>
Cashed CD's	<u>0.00</u>	<u>0.00</u>
<b>Total Building Fund Cash</b>	<b>13,500,144.58</b>	<b>13,694,537.33</b>
<b>Disbursements &amp; Transfers:</b>		
Total Expenditures	(376843.16)	-571235.91
Non-program Expenditures		0.00
<b>Total Disbursements</b>	<b><u>(376,843.16)</u></b>	<b><u>-571,235.91</u></b>
<b>Special Building Fund Ending Balance</b>	<b><u>13,123,301.42</u></b>	<b><u>13,123,301.42</u></b>

#### BOND FUND ACCOUNT

<b>Beginning Balance Pinnacle Bank</b>	<b>771,916.24</b>	<b>644,682.32</b>
New Bond K-3 2007 tax collections	19,081.50	146,256.72
Interest	66.33	125.03
		<u>0.00</u>
<b>Total</b>	<b>19,147.83</b>	<b>146,381.75</b>
Bond Payment		<u>0.00</u>
Expenditures		<u>0.00</u>
<b>Balance 2007 bonds</b>	<b>791,064.07</b>	<b>791,064.07</b>
<b>Beginning Balance - County Treasurer</b>		<b>0.00</b>
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		<u>0.00</u>
<b>Total Old Bond Balance</b>		<b>0.00</b>
<b>Beatrice Bank Holding funds</b>		<b>0.00</b>
<b>Total Bond Fund Balance</b>	<b><u>791,064.07</u></b>	<b><u>791,064.07</u></b>

**DEPRECIATION FUND SAVINGS**

<b>Beginning Balance Checking accounts</b>	<b>228,413.99</b>	<b>233,687.75</b>
Receipts		0.00
Interest on Money Market Accounts	<u>112.86</u>	<u>239.10</u>
Non-program receipts		
<b>Total</b>	<b>228,526.85</b>	<b>233,926.85</b>
Disbursements		-5,400.00
Transfers		
Non-program disbursements		
<b>Ending Balance Cash account/Money Market Ac</b>	<b><u>228,526.85</u></b>	<b><u>228,526.85</u></b>
<b>DEPRECIATION FUND INVESTMENTS:</b>		
<b>Beginning Balance ( 800011254, 800012522, 5831</b>	<b>86,545.27</b>	<b>86,545.27</b>
CD's		0.00
Interest		0.00
<b>Ending Balance Investments</b>	<b>86,545.27</b>	<b>86,545.27</b>
<b>Total Depreciation Funds</b>	<b><u>315,072.12</u></b>	<b><u>315,072.12</u></b>

**QUALIFIED CAPITAL PURPOSE BONDS**

<b>Beginning balance</b>	<b><u>3,894,565.57</u></b>	<b><u>3,763,989.26</u></b>
<b>PINNACLE BANK (initial deposit+interest)</b>		
Colfax County Tax Collections	12,831.61	129,634.44
Butler County Tax Collections	6,249.91	16,622.29
Interest & Transfers	2,950.40	6,351.50
US Treasury Receipts		0.00
<b>Total Monthly Receipts</b>	<b>22,031.92</b>	<b>152,608.23</b>
Transfers		0.00
Payments/Transfer of interest	0.00	0.00
Disbursements		
<b>Fund Balance</b>	<b><u>3,916,597.49</u></b>	<b><u>3,916,597.49</u></b>

**EMPLOYEE BENEFITS FUND**

<b>Beginning Balance</b>	<b>64,293.15</b>	<b>38,423.01</b>
Deposits	6,621.83	36,575.66
<b>Total Revenue</b>	<b>70,914.98</b>	<b>74,998.67</b>
Disbursements & Transfers:	<u>-10,654.27</u>	-14,737.96
<b>Ending Balance</b>	<b><u>60,260.71</u></b>	<b><u>60,260.71</u></b>
<b>EMPLOYEE BENEFITS FUND INVESTMENTS:</b>		
<b>Beginning Balance (800010018; 55375)</b>	<b>13,486.76</b>	<b>13,486.76</b>
SCS CD's		0.00
<b>Ending Balance</b>	<b>13,486.76</b>	<b>13,486.76</b>
<b>Total Employee Benefits Funds Investments</b>	<b><u>13,486.76</u></b>	<b><u>13,486.76</u></b>
<b>Total Employee Benefits Funds</b>	<b><u>73,747.47</u></b>	<b><u>73,747.47</u></b>

**SCS STUDENT FEES**

<b>Beginning Balance</b>	<b>81,790.00</b>	<b>75,160.25</b>
Receipts	1,331.90	7,961.65
<b>Total</b>	<b><u>83,121.90</u></b>	<b><u>83,121.90</u></b>
Disbursements	-1,184.62	-1,184.62
<b>Ending Balance</b>	<b><u>81,937.28</u></b>	<b><u>81,937.28</u></b>

**SCS ACTIVITY FUND**

<b>Beginning Balance</b>	<b>404,862.67</b>	<b>389,913.24</b>
Receipts	37,788.74	101,214.52
<b>Total</b>	<b><u>442,651.41</u></b>	<b><u>491,127.76</u></b>
Disbursements	-31,005.16	-79,481.51
<b>Ending Balance</b>	<b><u>411,646.25</u></b>	<b><u>411,646.25</u></b>

**Lunch Fund**

<b>Beginning Balance Checking accounts</b>	<b>150,134.18</b>	<b>217,277.49</b>
Receipts	127,432.18	215,191.32
Interest	66.33	109.93
non-program receipts		<u>0.00</u>
<b>Total Cash</b>	<b>277,632.69</b>	<b><u>432,578.74</u></b>
Disbursements	-119,990.71	-274,936.76
non-program expenses		0.00
Total Expenditures	-119,990.71	-274,936.76
<b>Total Lunch Funds</b>	<b><u>157,641.98</u></b>	<b><u>157,641.98</u></b>

**SCS COOPERATIVE FUND**

<b>Beginning Balance</b>	<b>17,313.72</b>	<b>18,075.87</b>
Receipts	0.00	3,796.99
<b>Total</b>	<b><u>17,313.72</u></b>	<b><u>21,872.86</u></b>
Disbursements	-4,925.63	-9,484.77
<b>Ending Balance</b>	<b><u>12,388.09</u></b>	<b><u>12,388.09</u></b>

**Submitted By:**

**Charles P. Misek, Treasurer**

# SCHUYLER COMMUNITY SCHOOLS

## Revenue Summary Report

FY 2020

For the Month of SEPTEMBER 2019

Account	BUDGET 2019-20	Oct-19	2019-20 YTD TOTALS	Percent Collected
Tax Collections	14,784,334.00	592,641.26	4,194,242.88	28.37%
Tuition Rec'd Other Districts	-		-	0.00%
Interest earned on Local Receipts	1,000.00	3,433.73	6,100.35	610.04%
CD Interest	17,500.00		-	0.00%
License Fee	3,500.00		-	0.00%
Community Service Activities	3,000.00		-	0.00%
Grants from Corp & other private	-		-	
Other Local Receipts	19,118.00		-	0.00%
ESU Receipts	2,000.00		-	0.00%
State Aid	3,277,820.00	376,953.00	753,906.00	23.00%
Sp Ed Programs	558,000.00		-	0.00%
Sp Ed Transportation	4,000.00		-	0.00%
State Apportionment	200,482.00		-	0.00%
Other State/Distance Learning Education			-	
High Ability Learner	6,500.00	14,438.00	14,438.00	222.12%
Six Pence	135,000.00		63,644.00	47.14%
Other State	5,000.00		-	0.00%
Title I, Part A	200,000.00		-	0.00%
Title I, part B	400,000.00	8,367.00	8,367.00	0.00%
Title I - School Improvement Grant	886,985.00	268,891.22	268,891.22	0.00%
Title IIA	40,000.00		49,218.00	123.05%
Title IIA, ESU7 Consortium	-		-	0.00%
IDEA, to age 5	82,576.00	92,576.00	92,576.00	0.00%
Sp Ed - Base	250,000.00		-	0.00%
Sp Ed-Part B Funds Enrollment	47,595.00		-	0.00%
Sp Ed - CEIS	45,000.00		-	0.00%
Sp Ed - Non public			-	0.00%
Medicaid in Public schools	10,000.00		-	0.00%
NASB NEBMAC MEDICAID	40,000.00		-	0.00%
Carl Perkins	5,000.00	358.00	358.00	7.16%
E-Rate Reimbursement	57,000.00		-	0.00%
Migrant	-		-	
Title III	80,000.00	12,267.00	12,267.00	15.33%
Title III Immigrant	4,575.00	7,853.00	7,853.00	171.65%
Peak ILCD/other grants	425.00		-	0.00%
21st Century Grant	272,109.00		-	0.00%
Title IV-A SSAE	-		-	
Save the Children Buffett Foundation			-	
Education Quest	-		-	0.00%
Scott Grant - Child Well Being			-	
Debt Services			-	0.00%
Insurance Adjustments	-		-	0.00%
Sale of Property	-		-	0.00%
Other Non Revenue Receipts		46.40	81.40	0.00%
<b>Total Program Receipts</b>	<b>21,438,519.00</b>	<b>1,377,824.61</b>	<b>5,471,942.85</b>	<b>25.52%</b>
<b>Non Program Receipts</b>				
Non Program Receipts	-		7,845.80	
Lunch, Coop Payroll or Reimb	-	29,992.77	57,433.48	
	-			

<b>Total Receipts</b>	<u><b>21,438,519.00</b></u>	<u><b>1,407,817.38</b></u>	<u><b>5,537,222.13</b></u>	
Total Budgeted Beginning Cash	2,085,939.58			
<b>Total Resources Available</b>	<u><b>23,524,458.58</b></u>			
<b>Audit adjustments</b>				
<b>OTHER FUND RECEIPTS</b>				
Depreciation Fund Receipts	200,000.00	112.86	239.10	0.12%
Employee Benefits Fund Receipts	80,000.00	6,621.83	36,575.66	45.72%
Qualified Capital Purpose Fund	750,000.00	22,031.92	152,608.23	20.35%
Activities Fund Receipts	500,000.00	37,799.74	101,225.52	20.25%
Lunch Fund Receipts	1,100,000.00	127,498.51	215,301.25	19.57%
Bond Fund	500,000.00	19,147.83	146,381.75	29.28%
Special Bldg Fund	150,000.00	29,201.87	168,493.05	112.33%
Cooperative Fund	100,000.00	-	3,796.99	3.80%
Student Fee Receipts	<u>36,000.00</u>	<u>1,331.90</u>	<u>7,961.65</u>	22.12%
<b>TOTAL OTHER FUND RECEIPTS</b>	<b>3,416,000.00</b>	<b>243,746.46</b>	<b>832,583.20</b>	
Beginning Balances	19,007,285.61			
<b>TOTAL SCS FUND RECEIPTS</b>	<b>45,947,744.19</b>	<u><b>1,651,563.84</b></u>	<u><b>6,369,805.33</b></u>	
<b>Transfer</b>				
General Fund	-		-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund			-	
Bond Fund			-	
Special Building Fund			-	
Cooperative Fund			-	
Student Fees Fund			-	
<b>TOTAL TRANSFERS</b>		<u>-</u>	<u>-</u>	
<b>TOTAL SCS RECEIPTS WITH TRANSFERS</b>		<u><b>1,651,563.84</b></u>	<u><b>6,369,805.33</b></u>	

**SCHUYLER COMMUNITY SCHOOLS  
EXPENDITURE SUMMARY  
FISCAL YEAR 2020  
Monthly Expenditures**

Account	2019-20	Oct-19	YTD	Percent
	Budget		2019-20	2019-20
Regular Instructional Programs	11,992,000.00	769,549.12	1,840,347.86	15.35%
Special Education Instructional Programs	1,048,005.00	154,352.38	304,580.91	29.06%
Summer School	42,000.00	-	10.02	0.02%
Support Services-Pupils	950,000.00	48,830.06	93,861.17	9.88%
OT/PT/Speech/Vision	50,000.00	48,877.86	48,877.86	97.76%
Support Services-Staff	652,415.00	113,673.00	212,107.48	32.51%
General Administration	500,000.00	30,910.79	62,156.40	18.15%
Office Of The Principal	1,050,000.00	97,270.81	190,616.99	22.17%
Support Services-Business	150,800.00	15,153.64	33,428.55	22.17%
Furniture and Equipment	36,400.00	-	292.40	0.80%
Support Services-Maintenance & Operation	1,938,256.00	142,631.58	308,020.21	15.89%
Support Services-Pupil Transportation	75,320.00	13,539.51	21,429.98	28.45%
Community Services	40,000.00	8,351.43	14,567.59	36.42%
State Categorical Programs	385,400.00	26,455.54	72,669.15	18.86%
Federal Programs	2,195,423.00	281,109.61	323,818.99	14.75%
Debt Service	232,500.00	-	-	0.00%
Transfers	100,000.00	-	-	0.00%
<b>Total Program Expenditures</b>	<b>21,438,519.00</b>	<b>1,750,705.33</b>	<b>3,526,785.56</b>	<b>16.45%</b>
Non Prog. Expenditures - Misc		1,020.00	1,020.00	
Non Prog. Expenditures - Lunch & Coop		29,992.77	57,433.48	
<b>Total Expenditures</b>	<b>21,438,519.00</b>	<b>1,781,718.10</b>	<b>3,585,239.04</b>	
<b>Budgeted Cash Reserve</b>	<b>3,000,000.00</b>			
<b>Total Requirements</b>	<b>24,438,519.00</b>	<b>1,781,718.10</b>	<b>3,585,239.04</b>	
<b>OTHER FUND DISBURSEMENTS</b>				
Depreciation Fund Disbursements	850,000.00	-	5,400.00	0.64%
Employee Benefits Fund Disbursements	145,560.00	10,654.27	14,737.96	10.13%
Qualified Capital Purpose Fund	4,340,000.00	-	-	0.00%
Activities Fund Disbursements	600,000.00	31,005.16	79,481.51	13.25%
Lunch Fund Disbursements	1,225,000.00	119,990.71	274,936.76	22.44%
Bond Fund	1,675,000.00	-	-	0.00%
Special Bldg Fund Disbursements	13,500,000.00	376,843.16	571,235.91	4.23%
Cooperative	150,000.00	4,925.63	9,484.77	6.32%
Student Fee Disbursements	70,000.00	1,184.62	1,184.62	1.69%
	22,555,560.00	544,603.55	956,461.53	4.24%
<b>Other fund Cash Reserves</b>				
<b>TOTAL DISTRICT'S DISBURSEMENTS</b>	<b>46,994,079.00</b>	<b>2,326,321.65</b>	<b>4,541,700.57</b>	
<b>Transfer funds</b>				
General Fund			-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund			-	
Cooperative Fund			-	
Student Fees Fund			-	
<b>Transfer funds</b>			-	
<b>TOTAL DISTRICT EXPENDITURES</b>		<b>2,326,321.65</b>	<b>4,541,700.57</b>	

**SCHUYLER COMMUNITY SCHOOLS  
LUNCH PROGRAM  
BUDGET TO ACTUAL  
FISCAL YEAR 2020**

	<b>Budget</b>	<b>October</b>	<b>YTD Actual</b>	<b>% of Budget</b>
<b>Receipts:</b>	<b>2019-2020</b>	<b>2019</b>	<b>2019-2020</b>	
Sale of Meals	174722.51	22852.42	46506.71	26.62%
Interest	500.00	34.39	77.99	15.60%
State Reimbursement	7000.00		0.00	0.00%
Federal Reimbursement	825000.00	87656.82	143004.57	17.33%
Other Income	500.00		0.00	0.00%
Other Non-Revenue Income	0.00		0.00	
Transfer	0.00		0.00	
Non-program receipts	<u>0.00</u>		0.00	0.00%
<b>Total Receipts</b>	<b><u>1007722.51</u></b>	<b><u>110543.63</u></b>	<b><u>189589.27</u></b>	<b><u>18.81%</u></b>
<b>Beginning Cash</b>	<b><u>217277.49</u></b>			
<b>Transfer between accts</b>				
<b>Total Receipts &amp; Beg. Cash</b>	<b><u><u>1225000.00</u></u></b>			
<b>Expenditures</b>				
Regular Salaries	371000.00	25304.25	49126.39	13.24%
Substitute Salaries	15000.00	2466.30	3664.70	24.43%
Employee Benefits	160500.00	14570.70	29475.66	18.36%
Contracted Services	1000.00		0.00	0.00%
Gas & Van Service	1500.00		0.00	0.00%
Food	620000.00	70823.23	148749.87	23.99%
Software	5000.00		0.00	0.00%
Supplies & Materials	30000.00	4801.00	9595.46	31.98%
Equipment	10000.00		31721.68	317.22%
Equipment Repair	8000.00	1716.04	2061.80	25.77%
Miscellaneous	3000.00	225.69	274.70	9.16%
Non-program Expenditures	<u>0.00</u>		<u>0.00</u>	
<b>Total Expenditures</b>	<b><u>1225000.00</u></b>	<b><u>119907.21</u></b>	<b><u>274670.26</u></b>	<b><u>22.42%</u></b>
<b>Necessary Cash Reserves</b>	<b>0.00</b>			
<b>TOTAL REQUIREMENTS</b>	<b><u>1225000.00</u></b>			
<b>Transfers back between accts</b>				
<b>Revenue over Expenses</b>		<b>(9,363.58)</b>	<b>(85,080.99)</b>	

REVENUE REPORT		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	%	%	%	%	%	%	%	%	%
<b>September Total</b>		\$3,243,881.77	\$3,265,998.95	\$3,689,300.73	\$3,777,399.57	\$3,834,741.76	\$4,269,068.23	\$4,203,426.68	\$4,094,118.24
Local/County	29.79%	\$2,772,697.71	\$2,772,697.71	\$2,959,876.38	\$3,296,850.19	\$3,244,512.56	\$3,616,567.87	\$3,871,636.68	\$3,604,268.24
State	8.37%	\$486,165.87	\$486,165.87	\$486,165.87	\$486,165.87	\$486,165.87	\$486,165.87	\$486,165.87	\$486,165.87
Federal	\$3,044.21	\$3,044.21	\$3,044.21	\$3,044.21	\$3,044.21	\$3,044.21	\$3,044.21	\$3,044.21	\$3,044.21
Other	\$118.46	\$118.46	\$118.46	\$118.46	\$118.46	\$118.46	\$118.46	\$118.46	\$118.46
<b>October Total</b>		\$800,294.79	\$809,385.19	\$819,772.20	\$819,934.61	\$800,032.03	\$812,931.69	\$812,931.69	\$1,377,824.61
Local/County	32.75%	\$269,910.85	\$259,569.32	\$225,585.97	\$465,936.95	\$353,056.80	\$334,446.13	\$325,063.51	\$596,074.99
State	\$493,020.87	\$523,529.69	\$588,572.52	\$444,247.15	\$416,054.50	\$416,054.50	\$444,247.15	\$341,484.00	\$391,391.00
Federal	\$2,314.14	\$65,937.08	\$65,937.08	\$65,937.08	\$65,937.08	\$65,937.08	\$65,937.08	\$65,937.08	\$65,937.08
Other	\$681,651.52	\$670,719.61	\$704,918.79	\$841,237.42	\$934,567.57	\$934,567.57	\$404,661.44	\$647,571.18	\$0.00
<b>November Total</b>		\$95,304.63	\$112,741.80	\$98,109.77	\$115,861.20	\$138,699.52	\$111,941.11	\$179,813.65	\$28,949.00
Local/County	\$483,165.87	\$515,078.69	\$381,961.52	\$405,292.50	\$405,292.50	\$405,292.50	\$274,019.00	\$327,782.00	\$2,246.00
State	\$97,466.14	\$35,415.49	\$24,291.13	\$723,064.57	\$370,575.55	\$370,575.55	\$71,108.33	\$139,975.53	\$8,629.00
Federal	\$7,114.88	\$1,483.63	\$7,114.88	\$2,311.65	\$24,999.00	\$24,999.00	\$11,598.00	\$11,598.00	\$0.00
Other	\$15,922.75	\$1,292,143.75	\$2,143,678.07	\$1,243,678.07	\$863,838.51	\$863,838.51	\$683,867.94	\$745,256.34	\$0.00
<b>December Total</b>		\$272,803.54	\$192,538.93	\$226,629.75	\$296,036.37	\$266,290.80	\$264,799.54	\$295,717.34	\$3,604,334.00
Local/County	\$569,949.87	\$607,161.69	\$655,231.52	\$405,292.50	\$405,292.50	\$405,292.50	\$395,674.00	\$449,485.00	\$3,272.00
State	\$3,437.70	\$3,437.70	\$3,437.70	\$3,437.70	\$3,437.70	\$3,437.70	\$3,437.70	\$3,437.70	\$3,437.70
Federal	\$15,922.75	\$1,292,143.75	\$2,143,678.07	\$1,243,678.07	\$863,838.51	\$863,838.51	\$683,867.94	\$745,256.34	\$0.00
Other	\$1,292,143.75	\$2,143,678.07	\$1,243,678.07	\$863,838.51	\$863,838.51	\$863,838.51	\$683,867.94	\$745,256.34	\$0.00
<b>January total</b>		\$665,610.57	\$1,194,008.87	\$1,178,520.62	\$1,324,921.74	\$1,361,047.88	\$1,549,462.72	\$1,456,969.16	\$1,456,969.16
Local/County	\$472,198.87	\$448,573.84	\$448,573.84	\$448,573.84	\$448,573.84	\$448,573.84	\$448,573.84	\$448,573.84	\$448,573.84
State	\$572,198.87	\$606,631.69	\$655,231.52	\$931,190.66	\$522,738.50	\$522,738.50	\$522,738.50	\$522,738.50	\$522,738.50
Federal	\$44,861.18	\$324,573.84	\$324,573.84	\$324,573.84	\$324,573.84	\$324,573.84	\$324,573.84	\$324,573.84	\$324,573.84
Other	\$9,473.13	\$345,733.00	\$345,733.00	\$345,733.00	\$345,733.00	\$345,733.00	\$345,733.00	\$345,733.00	\$345,733.00
<b>February Total</b>		\$1,220,138.54	\$1,148,504.60	\$1,728,208.84	\$852,443.43	\$1,825,532.68	\$968,024.77	\$1,506,024.77	\$0.00
Local/County	\$252,933.44	\$247,669.25	\$252,933.86	\$262,178.17	\$262,178.17	\$262,178.17	\$262,178.17	\$262,178.17	\$262,178.17
State	\$845,016.92	\$891,484.60	\$916,056.00	\$523,430.65	\$735,559.01	\$735,559.01	\$621,370.07	\$880,247.54	\$6,566.00
Federal	\$3,615.29	\$8,725.67	\$8,725.67	\$8,725.67	\$8,725.67	\$8,725.67	\$8,725.67	\$8,725.67	\$8,725.67
Other	\$118,572.89	\$62,508.63	\$62,508.63	\$62,508.63	\$62,508.63	\$62,508.63	\$62,508.63	\$62,508.63	\$62,508.63
<b>March total</b>		\$1,555,657.63	\$1,088,408.12	\$1,211,095.78	\$1,513,121.85	\$876,612.25	\$1,614,261.92	\$1,197,908.35	\$0.00
Local/County	\$652,827.33	\$322,560.66	\$425,766.41	\$483,798.34	\$483,798.34	\$483,798.34	\$483,798.34	\$483,798.34	\$483,798.34
State	\$755,647.87	\$628,728.00	\$628,728.00	\$628,728.00	\$628,728.00	\$628,728.00	\$628,728.00	\$628,728.00	\$628,728.00
Federal	\$526,637.48	\$136,430.87	\$136,430.87	\$136,430.87	\$136,430.87	\$136,430.87	\$136,430.87	\$136,430.87	\$136,430.87
Other	\$545.00	\$688.39	\$688.39	\$688.39	\$688.39	\$688.39	\$688.39	\$688.39	\$688.39
<b>April Total</b>		\$1,171,427.67	\$1,633,241.15	\$1,863,742.31	\$2,008,684.75	\$2,508,145.70	\$1,882,637.98	\$1,290,262.67	\$0.00
Local/County	\$549,372.21	\$1,008,894.38	\$998,263.70	\$1,277,509.82	\$4,292.00	\$1,354,835.34	\$1,264,461.20	\$1,353,750.77	\$0.00
State	\$534,532.87	\$608,417.69	\$608,417.69	\$509,797.76	\$509,797.76	\$509,797.76	\$509,797.76	\$509,797.76	\$509,797.76
Federal	\$87,131.59	\$13,669.09	\$13,669.09	\$24,807.17	\$24,807.17	\$24,807.17	\$24,807.17	\$24,807.17	\$24,807.17
Other	\$400.00	\$1,540.91	\$1,540.91	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
<b>May Total</b>		\$3,940,649.71	\$3,932,891.88	\$4,708,506.23	\$4,701,404.65	\$5,182,724.79	\$5,392,764.13	\$4,923,775.77	\$0.00
Local/County	\$3,090,817.05	\$3,268,977.47	\$3,823,961.03	\$3,820,993.88	\$4,347,550.99	\$4,347,550.99	\$4,713,266.24	\$4,459,175.77	\$0.00
State	\$723,278.87	\$609,889.66	\$663,745.52	\$556,121.29	\$516,639.50	\$516,639.50	\$674,811.00	\$449,702.00	\$0.00
Federal	\$110,514.87	\$48,453.34	\$48,453.34	\$342,379.48	\$223,752.87	\$223,752.87	\$4,686.89	\$14,898.00	\$0.00
Other	\$16,038.92	\$170,130.91	\$170,130.91	\$130.46	\$130.46	\$130.46	\$130.46	\$130.46	\$130.46
<b>June Total</b>		\$1,127,680.84	\$1,133,300.30	\$1,148,776.66	\$1,493,688.04	\$1,400,905.70	\$594,899.27	\$1,384,220.99	\$0.00
Local/County	\$490,950.58	\$316,040.03	\$300,080.50	\$863,965.74	\$577,183.40	\$577,183.40	\$253,977.33	\$659,670.31	\$0.00
State	\$612,293.90	\$666,530.56	\$700,820.48	\$795,569.71	\$795,569.71	\$795,569.71	\$339,195.00	\$508,033.00	\$0.00
Federal	\$23,735.41	\$149,407.81	\$146,450.68	\$102,986.09	\$27,920.33	\$27,920.33	\$1,600.00	\$2,165,517.68	\$0.00
Other	\$700.95	\$1,681.91	\$1,425.00	\$1,666.44	\$0.00	\$0.00	\$1,666.44	\$136,906.00	\$0.00
<b>July Total</b>		\$175,787.22	\$211,749.74	\$389,401.73	\$229,587.05	\$179,037.44	\$73,390.13	\$73,390.13	\$0.00
Local/County	\$136,849.87	\$77,114.79	\$332,808.51	\$103,610.47	\$103,610.47	\$103,610.47	\$17,969.13	\$21,688.67	\$0.00
State	\$80.00	\$6,837.50	\$35,084.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	\$35,598.85	\$1,274,110.4	\$1,274,110.4	\$119,497.83	\$119,497.83	\$119,497.83	\$55,421.00	\$102,387.00	\$0.00
Other	\$3,338.50	\$171,699.00	\$483,733.00	\$6,478.75	\$6,478.75	\$6,478.75	\$1,454,937.34	\$92,684.24	\$0.00
<b>August Total</b>		\$587,272.25	\$439,376.88	\$617,773.93	\$4,077.00	\$314,415.70	\$1,454,937.34	\$92,684.24	\$0.00
Local/County	\$310,399.36	\$101,929.00	\$358,946.75	\$101,299.00	\$830,622.55	\$101,311.00	\$880,456.63	\$762,004.02	\$0.00
State	\$229,726.99	\$100,244.00	\$38,925.14	\$38,925.14	\$38,925.14	\$38,925.14	\$146,946.22	\$146,946.22	\$0.00
Federal	\$47,145.90	\$22,134.36	\$23,134.36	\$78,906.04	\$78,906.04	\$78,906.04	\$3,734.00	\$3,734.00	\$0.00
Other	\$16,658,709.42	\$17,298,913.00	\$19,617,060.93	\$94,077.00	\$21,111,160.17	\$101,233.00	\$20,960,949.01	\$20,960,949.01	\$0.00
<b>Total Budgeted</b>		\$16,184,118.00	\$17,386,715.00	\$20,854,313.00	\$20,854,313.00	\$20,309,772.00	\$20,655,234.00	\$21,438,519.00	\$21,438,519.00
Local/County Budgeted	\$9,194,315.00	\$9,953,110.00	\$11,721,500.00	\$11,721,500.00	\$12,967,000.00	\$13,464,451.00	\$15,580,040.00	\$15,096,334.00	\$14,784,334.00
State Budgeted	\$5,809,931.00	\$6,199,437.00	\$6,919,305.00	\$6,919,423.00	\$5,048,400.00	\$3,795,194.00	\$4,482,678.00	\$5,090,531.00	\$5,090,531.00
Federal Budgeted	\$1,229,872.00	\$1,229,166.00	\$2,213,506.00	\$2,213,506.00	\$1,786,921.00	\$1,670,000.00	\$1,849,500.00	\$1,552,500.00	\$1,552,500.00
Others Budgeted	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
<b>Over/Under</b>		474,591.42	2,933.00	(1,237,253.07)	256,847.17	(338,044.49)	905,715.01	(568,227.70)	(15,966,576.15)
			-0.50%	-5.93%	1.23%	-1.66%	4.52%	-2.66%	-74.48%

EXPENDITURE REPORT	2012-13	%	2013-14	%	2014-15	%	2015-16	%	2016-17	%	2017-18	%	2018-19	%	2019-20	%
September Total	\$1,849,309.87	10.70%	\$1,617,997.97	9.11%	\$1,586,003.98	7.93%	\$1,546,839.29	7.73%	\$1,539,984.51	7.57%	\$1,543,208.42	7.56%	\$1,682,014.98	7.85%	\$1,776,080.23	8.28%
Payroll and Benefits	\$1,227,892.31	8.69%	\$1,283,591.68	8.75%	\$1,254,278.80	7.79%	\$1,254,278.80	7.56%	\$1,406,961.65	8.15%	\$1,463,973.67	8.48%	\$1,477,573.31	8.23%	\$1,552,380.21	8.56%
Accounts Payable	\$621,417.56	19.70%	\$334,406.29	10.83%	\$329,366.05	8.60%	\$322,560.49	8.00%	\$133,022.86	4.31%	\$79,234.75	2.53%	\$204,441.67	5.87%	\$223,800.02	6.77%
October Total	\$1,333,822.76	18.41%	\$1,401,349.30	17.00%	\$1,610,650.56	15.98%	\$1,643,562.29	15.95%	\$1,672,110.74	15.78%	\$1,769,382.25	16.24%	\$1,798,070.83	16.23%	\$1,750,705.33	16.45%
Payroll and Benefits	\$1,143,367.18	16.78%	\$1,181,349.20	16.79%	\$1,258,567.43	15.37%	\$1,308,199.96	15.44%	\$1,373,032.01	16.10%	\$1,411,484.27	16.66%	\$1,418,571.45	16.13%	\$1,485,990.30	16.75%
Accounts Payable	\$190,455.58	25.73%	\$220,367.18	17.97%	\$352,083.13	18.95%	\$335,362.33	18.47%	\$299,078.73	14.00%	\$357,887.98	13.93%	\$379,499.38	16.76%	\$264,715.03	14.78%
November Total	\$1,445,993.76	26.77%	\$1,536,909.02	25.65%	\$1,478,880.75	23.38%	\$1,538,076.50	23.64%	\$1,797,062.78	24.61%	\$1,691,421.13	24.53%	\$1,880,881.44	25.01%	\$0.00	16.45%
Payroll and Benefits	\$1,150,477.61	24.91%	\$1,198,104.30	24.96%	\$1,271,292.91	23.03%	\$1,306,456.33	23.31%	\$1,377,595.15	23.97%	\$1,481,770.79	24.82%	\$1,450,737.77	24.21%	\$0.00	16.75%
Accounts Payable	\$295,516.15	35.10%	\$338,804.72	28.95%	\$207,587.84	25.06%	\$231,620.17	25.28%	\$419,467.67	28.23%	\$282,650.34	22.94%	\$430,143.67	29.11%	\$0.00	14.78%
December Total	\$1,587,283.75	34.62%	\$1,344,398.22	33.22%	\$1,446,578.00	30.61%	\$1,503,918.41	31.16%	\$1,573,314.08	32.34%	\$1,587,829.31	32.31%	\$1,690,389.95	32.89%	\$0.00	16.45%
Payroll and Benefits	\$1,148,765.66	33.04%	\$1,185,886.21	33.04%	\$1,244,464.16	30.53%	\$1,293,460.90	31.10%	\$1,352,338.36	31.80%	\$1,411,764.26	32.99%	\$1,453,747.63	32.31%	\$0.00	16.75%
Accounts Payable	\$208,518.09	41.71%	\$158,512.01	34.08%	\$302,113.84	31.00%	\$210,457.51	31.47%	\$220,975.72	33.59%	\$176,065.05	28.56%	\$236,042.32	33.90%	\$0.00	14.78%
January total	\$1,120,649.42	40.97%	\$1,177,040.30	41.05%	\$1,257,022.65	38.10%	\$1,298,596.35	38.92%	\$1,388,499.67	40.84%	\$1,633,516.52	40.32%	\$1,704,823.80	40.84%	\$0.00	16.45%
Payroll and Benefits	\$1,120,649.42	40.97%	\$1,177,040.30	41.05%	\$1,257,022.65	38.10%	\$1,298,596.35	38.92%	\$1,388,499.67	40.84%	\$1,633,516.52	40.32%	\$1,704,823.80	40.84%	\$0.00	16.45%
Accounts Payable	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
February Total	\$1,341,064.49	49.02%	\$1,191,361.71	49.17%	\$1,266,823.51	45.79%	\$1,291,244.15	46.70%	\$1,526,407.07	47.66%	\$1,391,119.52	49.38%	\$1,433,662.72	48.53%	\$0.00	14.78%
Payroll and Benefits	\$1,137,572.54	49.02%	\$1,191,361.71	49.17%	\$1,266,823.51	45.79%	\$1,291,244.15	46.70%	\$1,526,407.07	47.66%	\$1,391,119.52	49.38%	\$1,433,662.72	48.53%	\$0.00	14.78%
Accounts Payable	\$203,491.95	51.78%	\$212,512.09	45.37%	\$361,575.64	46.33%	\$361,575.64	46.33%	\$240,000.00	33.57%	\$240,000.00	33.57%	\$240,000.00	33.57%	\$0.00	16.45%
March total	\$1,325,835.62	57.19%	\$1,349,916.60	56.11%	\$1,463,652.98	53.10%	\$1,604,907.73	54.21%	\$1,628,284.06	55.93%	\$1,643,416.11	56.46%	\$1,701,819.92	56.83%	\$0.00	16.45%
Payroll and Benefits	\$1,153,519.72	57.18%	\$1,198,109.22	57.33%	\$1,290,767.24	53.45%	\$1,333,219.78	54.73%	\$1,385,812.13	55.68%	\$1,420,120.87	57.61%	\$1,443,608.06	56.58%	\$0.00	14.78%
Accounts Payable	\$172,315.90	57.24%	\$151,807.38	50.29%	\$172,885.74	51.42%	\$271,687.95	51.66%	\$242,471.93	57.30%	\$223,295.24	50.14%	\$258,211.86	38.16%	\$0.00	14.78%
April Total	\$1,280,538.15	64.60%	\$1,330,513.12	63.60%	\$1,488,270.17	60.55%	\$1,393,336.22	61.18%	\$1,605,283.97	63.82%	\$1,595,748.63	64.28%	\$1,644,321.37	64.50%	\$0.00	16.45%
Payroll and Benefits	\$1,130,521.26	65.17%	\$1,181,684.00	65.38%	\$1,261,959.40	61.05%	\$1,295,557.89	62.54%	\$1,349,987.19	63.50%	\$1,395,441.45	65.67%	\$1,416,457.92	64.46%	\$0.00	14.78%
Accounts Payable	\$190,016.89	62.00%	\$148,829.12	55.11%	\$226,310.77	58.07%	\$226,310.77	58.07%	\$255,296.78	65.57%	\$203,307.18	56.62%	\$227,863.45	64.70%	\$0.00	14.78%
May Total	\$1,350,912.94	72.41%	\$1,454,410.75	71.79%	\$1,433,181.09	67.71%	\$1,590,118.89	69.13%	\$1,772,744.18	72.53%	\$1,920,226.07	73.69%	\$1,907,569.73	73.40%	\$0.00	16.45%
Payroll and Benefits	\$1,159,091.91	73.37%	\$1,192,409.59	73.51%	\$1,266,060.96	68.68%	\$1,288,718.16	70.30%	\$1,328,667.38	71.20%	\$1,403,191.42	73.80%	\$1,434,293.62	72.45%	\$0.00	14.78%
Accounts Payable	\$191,821.03	68.08%	\$148,829.12	55.11%	\$226,310.77	58.07%	\$226,310.77	58.07%	\$255,296.78	65.57%	\$203,307.18	56.62%	\$227,863.45	64.70%	\$0.00	14.78%
June Total	\$1,500,316.16	81.09%	\$1,478,554.44	80.11%	\$1,786,307.10	76.64%	\$1,905,598.30	78.65%	\$1,913,859.70	81.93%	\$1,934,814.67	83.18%	\$2,007,087.28	82.76%	\$0.00	16.45%
Payroll and Benefits	\$1,147,588.00	81.49%	\$1,188,929.32	81.61%	\$1,281,344.42	76.40%	\$1,310,032.08	78.19%	\$1,363,166.89	79.10%	\$1,410,864.62	81.97%	\$1,439,871.60	80.47%	\$0.00	14.78%
Accounts Payable	\$352,728.16	79.26%	\$289,625.12	72.98%	\$504,962.68	77.84%	\$595,566.22	80.91%	\$550,692.81	97.79%	\$523,950.05	89.81%	\$567,215.68	94.56%	\$0.00	14.78%
July Total	\$1,340,066.51	88.84%	\$1,318,578.29	87.55%	\$1,917,135.16	86.23%	\$1,522,654.33	86.27%	\$1,670,132.49	90.14%	\$1,664,126.84	91.34%	\$1,810,156.40	91.21%	\$0.00	16.45%
Payroll and Benefits	\$1,119,731.82	89.41%	\$1,163,519.86	89.54%	\$1,259,810.39	83.99%	\$1,306,272.91	86.06%	\$1,366,690.15	87.01%	\$1,397,327.62	90.07%	\$1,433,090.84	88.45%	\$0.00	14.78%
Accounts Payable	\$220,334.69	86.24%	\$155,058.43	78.00%	\$657,324.77	97.17%	\$216,381.42	87.28%	\$303,442.34	107.62%	\$266,799.22	98.31%	\$377,065.56	105.38%	\$0.00	16.45%
August Total	\$1,326,233.19	96.51%	\$1,916,892.73	98.32%	\$2,304,800.20	97.75%	\$2,285,212.34	97.54%	\$1,643,692.26	98.22%	\$1,763,664.53	99.98%	\$1,869,245.30	99.92%	\$0.00	16.45%
Payroll and Benefits	\$1,188,094.38	97.82%	\$1,215,792.69	97.82%	\$1,253,854.19	91.54%	\$1,327,324.79	94.06%	\$1,335,378.74	94.75%	\$1,398,339.51	98.17%	\$1,423,449.07	96.38%	\$0.00	16.75%
Accounts Payable	\$138,138.81	90.62%	\$701,100.04	100.71%	\$1,050,946.01	128.09%	\$927,887.55	114.57%	\$308,313.52	117.61%	\$365,325.02	109.96%	\$443,796.23	118.18%	\$0.00	14.78%
Total Expended	\$16,686,299.67	96.51%	\$17,466,641.20	98.32%	\$19,550,459.06	97.75%	\$19,508,677.30	97.54%	\$19,987,800.27	98.22%	\$20,396,977.88	99.98%	\$21,424,311.50	99.92%	\$3,526,785.56	16.45%
Total Budgeted	\$17,290,444.00		\$17,764,736.00		\$19,999,791.00		\$19,999,791.00		\$20,350,895.00		\$20,400,895.00		\$21,438,519.00		\$21,438,519.00	
Payroll and Benefits	\$14,125,441.00		\$14,677,899.00		\$16,599,826.53		\$16,599,826.53		\$17,263,819.59		\$17,263,819.59		\$17,954,372.37		\$18,133,916.10	
Accounts Payable	\$3,155,003.00		\$3,088,837.00		\$3,399,964.47		\$3,399,964.47		\$3,087,075.41		\$3,137,075.41		\$3,484,146.63		\$3,304,602.90	
Over/Under	(604,144.33)	3.49%	(298,094.80)	1.68%	(449,331.94)	2.25%	(491,113.70)	2.46%	(363,094.73)	1.78%	(3,917.12)	0.02%	(16,267.50)	0.08%	(17,911,733.44)	83.55%

## 2019-20 School Year

01	General Fund	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	SPED Expenditures	1,009,565.00	150,305.53	215,577.67											365,883.20	643,681.80	36.24%
	Non-SPED Expenditures	20,428,954.00	1,536,147.66	1,536,147.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,154,076.56	17,274,877.44	15.44%
	Total Expenditures	21,438,519.00	1,751,725.33	1,751,725.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,519,959.76	17,918,559.24	16.42%
	Total Receipts	21,438,519.00	4,094,118.24	1,377,824.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,471,942.85	15,966,576.15	25.52%
	Monthly Inter-Fund Loan		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	2,085,938.58	4,411,823.39	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67	4,037,922.67			
02	Depreciation Fund	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	850,000.00	5,400.00	0.00											5,400.00	844,600.00	0.64%
	Receipts	200,000.00	126.24	112.86											239.10	199,760.90	0.12%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	320,233.02	314,959.26	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12	315,072.12			
03	Employee Benefit	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	145,560.00	4,083.69	10,651.27											14,737.96	130,822.04	10.13%
	Receipts	80,000.00	29,953.83	6,621.83											36,575.66	43,424.34	45.72%
	Cash Balance	51,908.77	71,779.91	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47	73,747.47			
09	OCPUF	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	4,340,000.00	0.00	0.00											0.00	4,340,000.00	0.00%
	Receipts	750,000.00	130,576.31	22,031.92													
	Cash Balance	3,763,989.26	3,894,565.57	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49	3,916,597.49			
05	Activities	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	600,000.00	48,476.35	31,005.16											79,481.51	520,518.49	13.25%
	Receipts	500,000.00	63,425.78	37,799.74											101,225.52	398,774.48	20.25%
	Cash Balance	389,913.24	404,862.67	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25	411,657.25			
06	School Lunch	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	1,225,000.00	154,946.05	119,990.71											271,936.76	950,063.24	22.44%
	Receipts	1,100,000.00	87,802.74	127,498.51											215,301.25	884,698.75	19.57%
	Cash Balance	217,277.49	150,134.18	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98	157,641.98			
07	Bond	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	1,675,000.00	0.00	0.00											0.00	1,675,000.00	0.00%
	Receipts	500,000.00	127,233.92	19,147.83													
	Cash Balance	644,682.43	771,916.35	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18	791,064.18			
08	Special Building	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	13,500,000.00	194,392.75	376,843.16											571,235.91	12,928,764.09	4.23%
	Receipts	150,000.00	139,291.18	29,201.87											168,493.05	(18,493.05)	112.33%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	13,526,044.28	13,470,942.71	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42	13,123,301.42			
12	Student Fees	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	70,000.00	0.00	1,184.62											1,184.62	68,815.38	1.69%
	Receipts	36,000.00	6,629.75	1,331.90											7,961.65	28,038.35	22.12%
	Cash Balance	75,160.25	81,790.00	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28	81,937.28			
10	Cooperative Fund	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Ret
	Expenditures	150,000.00	4,539.14	4,925.63											9,464.77	140,535.23	6.32%
	Receipts	100,000.00	3,796.99	0.00											3,796.99	96,203.01	3.80%
	Cash Balance	18,075.87	17,313.72	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09	12,388.09			
	Cash Balance	21,093,225.19	23,596,087.76	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95	22,921,329.95			

## 2018-19 School Year

	Budgeted Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rate
<b>01 General Fund</b>																
SPED Expenditures	1,009,565.00	159,779.28	211,385.66	226,548.45	244,284.46	213,485.74	233,222.82	228,259.64	227,302.67	234,502.84	318,433.33	156,563.62	2,687,294.16	(1,677,729.16)	266.18%	
Non-SPED Expenditures	20,428,954.00	1,522,235.70	1,586,685.17	1,654,332.99	1,446,105.49	1,512,444.76	1,468,971.10	1,416,061.73	1,680,267.06	1,772,584.44	2,007,087.28	1,810,156.40	18,735,017.34	1,693,936.66	91.71%	
Total Expenditures	21,438,519.00	1,682,014.98	1,798,070.83	1,880,881.44	1,690,389.95	1,725,930.50	1,701,819.92	1,644,331.37	1,907,569.73	2,007,087.28	2,007,087.28	1,810,156.40	18,735,017.34	1,693,936.66	91.71%	
Total Receipts	21,438,519.00	4,203,426.68	681,958.11	647,371.18	745,256.34	2,143,935.43	1,306,024.77	1,790,266.77	4,923,775.77	1,384,220.99	732,262.67	912,684.24	20,869,291.30	569,227.70	97.34%	
Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Balance	2,638,959.78	5,160,371.48	4,044,258.76	2,810,948.50	1,865,814.89	2,904,926.52	2,085,020.79	1,581,109.22	1,727,054.62	4,743,260.66	4,120,394.37	3,042,500.64	2,085,939.58	768,738.81	9.56%	
<b>02 Depreciation Fund</b>																
Expenditures	850,000.00	5,365.59	14,727.38	2,514.97	11,151.25	0.00	0.00	5,100.00	0.00	5,400.00	31,602.00	5,400.00	81,261.19	768,738.81	9.56%	
Receipts	384,272.00	80.40	95.25	220.19	80.16	77.66	206.75	72.35	77.94	243.74	67.99	73.74	101,537.23	282,734.77	26.12%	
Loan to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Balance	299,556.98	294,671.79	280,039.66	277,744.88	266,673.79	266,751.45	266,958.20	261,930.55	262,008.49	263,252.23	256,920.22	225,391.96	320,233.02	(855.44)	100.97%	
<b>03 Employee Benefit</b>																
Expenditures	145,500.00	14,700.88	8,966.68	9,067.67	5,183.86	7,339.99	5,507.18	6,565.81	8,586.45	9,306.88	4,331.61	11,199.19	94,505.67	51,054.33	64.93%	
Receipts	88,100.46	26,193.85	5,694.85	5,713.38	5,694.85	5,694.86	5,728.53	5,694.86	5,694.79	5,727.58	5,694.79	5,694.86	5,728.70	88,955.90	100.97%	
Cash Balance	57,459.54	69,952.51	65,680.68	62,326.39	62,935.38	61,170.25	61,391.60	60,520.65	57,628.99	54,049.69	55,412.87	57,380.26	51,909.77	(855.44)	100.97%	
<b>09 QCPUF</b>																
Expenditures	3,650,000.00	0.00	0.00	0.00	119,710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,920.00	3,411,080.00	6.55%	
Receipts	706,000.00	139,258.75	12,979.26	119,343.98	11,697.74	32,813.70	17,696.51	27,278.14	49,036.75	272,560.67	22,519.01	9,331.98	28,891.35	(57,407.84)	108.13%	
Cash Balance	3,239,501.42	3,378,760.17	3,391,739.43	3,511,083.41	3,403,071.15	3,455,884.85	3,473,581.36	3,500,859.50	3,549,896.25	3,822,456.92	3,725,765.93	3,735,097.91	3,763,989.26	(57,407.84)	108.13%	
<b>05 Activities</b>																
Expenditures	500,000.00	66,152.98	39,513.63	22,504.43	39,974.43	27,012.13	41,617.62	42,286.33	53,891.51	70,929.44	15,103.48	21,885.22	17,786.29	(48,657.49)	91.73%	
Receipts	141,832.35	30,292.05	43,886.57	73,502.89	43,965.07	38,127.54	38,127.54	33,105.10	51,502.92	36,521.71	27,615.06	12,751.27	58,878.35	(348,370.73)	345.76%	
Cash Balance	358,167.65	322,306.72	326,679.66	377,678.12	381,668.76	394,911.18	391,421.10	382,239.87	379,851.28	345,443.55	357,955.13	348,821.18	389,913.24	(348,370.73)	345.76%	
<b>06 School Lunch</b>																
Expenditures	1,160,000.00	100,472.40	108,634.09	103,989.52	119,690.26	84,860.76	123,192.84	100,754.26	99,393.85	91,145.80	61,075.87	49,179.32	1,094,783.56	65,216.44	94.38%	
Receipts	1,006,315.36	95,006.52	130,138.60	130,974.65	129,232.43	109,838.56	118,591.75	111,647.27	105,658.63	113,603.19	76,582.10	13,381.01	23,721.70	(152,061.05)	115.11%	
Cash Balance	153,684.64	148,218.76	169,703.27	196,688.40	206,230.57	231,208.37	226,607.28	237,500.29	243,565.07	258,022.46	273,528.69	237,730.38	217,277.49	(152,061.05)	115.11%	
<b>07 Bond</b>																
Expenditures	575,000.00	0.00	0.00	0.00	410,685.00	0.00	0.00	0.00	0.00	56,584.98	0.00	0.00	467,269.98	107,330.02	81.26%	
Receipts	500,000.00	137,002.68	10,035.50	4,811.33	8,849.20	49,836.98	14,954.27	24,421.93	45,723.84	157,397.41	20,994.07	5,830.05	25,497.19	(53,554.45)	101.07%	
Cash Balance	606,997.96	743,600.64	753,636.14	758,447.47	356,511.67	406,448.65	421,402.92	445,924.85	491,548.69	593,361.12	613,355.19	619,185.24	644,682.43	(53,554.45)	101.07%	
<b>08 Special Building</b>																
Expenditures	1,075,000.00	35,674.42	511.72	5,470.64	26,402.44	3,184.25	54,351.02	2,666.00	29,310.40	32,230.21	6,693.75	83,779.13	20,296.85	774,229.17	27.98%	
Receipts	500,000.00	108,500.04	7,901.84	3,800.07	8,432.98	49,385.57	14,515.88	24,802.44	45,689.02	13,401,025.23	32,689.66	24,418.72	37,791.12	(13,258,952.57)	275.17%	
Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Balance	67,862.54	140,688.16	148,078.28	146,407.71	128,438.25	174,639.57	134,804.43	156,940.87	173,119.49	13,541,914.51	13,567,910.42	13,508,550.01	13,526,044.28	(13,258,952.57)	275.17%	
<b>12 Student Fees</b>																
Expenditures	50,000.00	308.56	1,910.75	11,737.67	1,115.00	308.00	308.00	803.95	1,43.97	2,557.50	109.00	1,902.00	0.00	22,269.40	(4,544.40)	44.51%
Receipts	36,000.00	6,539.10	4,450.85	240.00	2,760.00	824.15	991.94	593.00	2,247.00	3,354.00	3,436.00	0.00	12,187.00	37,623.04	(1,623.04)	104.51%
Cash Balance	59,806.61	66,037.15	68,577.25	57,079.58	58,724.58	58,175.73	58,859.67	58,648.72	60,751.75	61,548.25	64,875.25	62,973.25	75,160.25	(1,623.04)	104.51%	
<b>10 Cooperative Fund</b>																
Expenditures	150,000.00	3,864.66	3,907.02	3,672.12	9,020.14	8,980.71	9,217.41	9,050.13	8,853.37	8,980.60	9,033.39	9,420.01	5,649.71	60,350.75	59.77%	
Receipts	75,000.00	0.00	3,695.99	3,439.74	33,410.10	5,971.14	6,820.22	0.00	3,410.12	33,410.11	6,938.01	0.00	3,410.11	(25,505.54)	134.01%	
Cash Balance	7,219.60	3,354.94	3,143.91	2,911.53	27,301.49	24,291.92	21,894.73	12,844.60	7,401.35	31,830.86	29,735.48	20,315.47	18,075.87	(25,505.54)	134.01%	
<b>Cash Balance</b>																
Cash Balance	7,489,216.72	10,326,962.32	9,251,537.04	8,201,315.99	6,757,370.53	7,378,408.49	7,141,942.08	6,698,419.12	6,952,825.98	23,713,140.25	23,065,853.55	21,857,946.30	21,093,225.19	(25,505.54)	134.01%	

## 2018-2019 AFR SUMMARY REPORT

19-0123-000 - SCHUYLER COMMUNITY SCHOOLS  
District Approved on 11/1/2019

### GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$12,678,397.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$26,753.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	\$557,727.00
01-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$47,566.00
01-1-01911-000	OTHER REVENUE FROM LOCAL SOURCES - LOCAL LICENSE FEES	\$4,260.00
01-1-01925-000	OTHER REVENUE FROM LOCAL SOURCES - CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$1,088.00
<b>01-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$13,315,791.00</b>
<b>Intermediate Sources:</b>		
01-1-02110-000	REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES	\$99,152.00
<b>01-1-02000-000</b>	<b>TOTAL COUNTY AND ESU RECEIPTS</b>	<b>\$99,152.00</b>
<b>State Sources:</b>		
01-1-03110-000	REVENUE FROM STATE SOURCES - STATE AID	\$3,277,818.00
01-1-03120-000	REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE)	\$898,680.00
01-1-03125-000	REVENUE FROM STATE SOURCES - SPED TRANSPORTATION (SCHOOL AGE)	\$6,288.00
01-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$124,146.00
01-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$798,158.00
01-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$13,407.00
01-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	\$7,327.00
01-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$32,092.00
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	\$240,794.00
01-1-03535-000	REVENUE FROM STATE SOURCES - PAYMENTS FOR HIGH ABILITY LEARNERS	\$13,702.00
01-1-03541-000	REVENUE FROM STATE SOURCES - CATEGORICAL - EARLY CHILDHOOD ENDOWMENT GRANTS	\$241,356.00
01-1-03990-000	REVENUE FROM STATE SOURCES - OTHER STATE RECEIPTS	\$107.00

## 2018-2019 AFR SUMMARY REPORT

### 19-0123-000 - SCHUYLER COMMUNITY SCHOOLS

District Approved on 11/1/2019

**01-1-03000-000** **TOTAL REVENUE FROM STATE SOURCES** **\$5,653,875.00**

#### Federal Sources:

01-1-04105-000	REVENUE FROM FEDERAL SOURCES - UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - UNIVERSAL SERVICES FUND (E-RATE)	\$15,412.00
01-1-04505-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$622,387.00
01-1-04506-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$17,448.00
01-1-04507-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANT (SIG)	\$63,524.00
01-1-04509-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$19,240.00
01-1-04512-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B (611) BASE ALLOCATION	\$92,576.00
01-1-04519-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA ENROLLMENT/POVERTY	\$238,291.00
01-1-04521-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B PROPORTIONATE SHARE	\$22,374.00
01-1-04525-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$3,142.00
01-1-04526-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN	\$106.00
01-1-04527-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE III PART A ESSA - ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, AND ACADEMIC ACHIEVEMENT	\$80,517.00

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01-1-04528-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE III ESSA - IMMIGRANT EDUCATION	\$2,959.00
01-1-04530-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS	\$3,325.00
01-1-04531-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$145,080.00
01-1-04708-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID IN PUBLIC SCHOOLS	\$29,544.00
01-1-04709-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$15,993.00
01-1-04969-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2018/19 FORMULA BASED)	\$32,415.00
<b>01-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,404,333.00</b>

**Non-Revenue Sources:**

01-1-05300-000	OTHER FINANCING SOURCES - PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	\$3,734.00
01-1-05690-000	OTHER FINANCING SOURCES - OTHER NON-REVENUE RECEIPTS	\$61.00
<b>01-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$3,795.00</b>

<b>01-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$20,476,946.00</b>
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**GENERAL FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>1000 Instruction:</b>		
01-2-01100-000	REGULAR INSTRUCTION	\$7,820,515.00
01-2-01125-000	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	\$266,435.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$1,059,660.00
01-2-01160-000	POVERTY PROGRAMS	\$1,395,148.00
01-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	\$539,192.00

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01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$1,747,273.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$119,998.00
01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$24,836.00
01-2-01300-000	SUMMER SCHOOL	\$34,519.00
<b>01-2-01000-000</b>	<b>TOTAL INSTRUCTION</b>	<b>\$13,007,576.00</b>

**2100 Support Services - Students:**

01-2-02110-000	SUPPORT SERVICES - STUDENT - ATTENDANCE AND SOCIAL WORK SERVICES	\$21,246.00
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$355,553.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$157,646.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$48,490.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$118,995.00
01-2-02152-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 3-5	\$8,076.00
01-2-02153-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 0-2	\$9,550.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$51,505.00
01-2-02162-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$1,530.00
01-2-02163-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$5,708.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$12,860.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$6,535.00
01-2-02181-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - SCHOOL AGE	\$1,635.00
01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$93,752.00
<b>01-2-02100-000</b>	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>\$893,081.00</b>

**2200 Support Services - Instruction:**

01-2-02210-000	SUPPORT SERVICES - INSTRUCTION - IMPROVEMENT OF INSTRUCTION	\$86,425.00
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$37,414.00
01-2-02213-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTIONAL STAFF TRAINING	\$77,520.00

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01-2-02214-000	SUPPORT SERVICES - INSTRUCTION - IMPLEMENTATION OF STANDARDS	\$14,412.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$244,617.00
01-2-02224-000	SUPPORT SERVICES - INSTRUCTION - EDUCATIONAL TELEVISION SERVICES	\$6,238.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	\$761,313.00
<b>01-2-02200-000</b>	<b>TOTAL SUPPORT SERVICES - INSTRUCTION</b>	<b>\$1,227,939.00</b>
<b>2300 Support Services - General Administration:</b>		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$63,158.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$332,019.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$32,616.00
<b>01-2-02300-000</b>	<b>TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>\$427,793.00</b>
<b>2400 Office of the Principal:</b>		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$1,062,135.00
<b>01-2-02400-000</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$1,062,135.00</b>
<b>2500 Central Services:</b>		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$203,258.00
01-2-02520-000	CENTRAL SERVICES - PURCHASING, WAREHOUSING, AND DISTRIBUTION SERVICES	\$17,764.00
<b>01-2-02500-000</b>	<b>TOTAL CENTRAL SERVICES</b>	<b>\$221,022.00</b>
<b>2600 Operation &amp; Maintenance of Plant:</b>		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$1,459,978.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$386,656.00
01-2-02630-000	OPERATION AND MAINTENANCE OF PLANT - CARE AND UPKEEP OF GROUNDS	\$32,399.00
01-2-02650-000	VEHICLE OPERATION AND MAINTENANCE (OTHER THAN STUDENT TRANSPORTATION VEHICLES)	\$79,544.00
01-2-02660-000	OPERATION AND MAINTENANCE OF PLANT - SECURITY	\$55,716.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$10,109.00

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<b>01-2-02600-000</b>	<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$2,024,402.00</b>
<b>2700 Student Transportation:</b>		
01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$196,028.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$122,124.00
01-2-027X3-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - BELOW AGE 5	\$148.00
<b>01-2-027RG-000</b>	<b>TOTAL TRANSPORTATION - REGULAR EDUCATION</b>	<b>\$196,028.00</b>
<b>01-2-027SP-000</b>	<b>TOTAL TRANSPORTATION - SPECIAL EDUCATION</b>	<b>\$122,272.00</b>
<b>3300 Community Services Operations:</b>		
<b>01-2-03300-000</b>	<b>COMMUNITY SERVICES OPERATIONS</b>	<b>\$83,063.00</b>
<b>3400 Categorical Grants from Corporations/Private Interests:</b>		
<b>01-2-03400-000</b>	<b>CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS</b>	<b>\$1,088.00</b>
<b>3500 State Categorical Programs:</b>		
01-2-03535-000	HIGH ABILITY LEARNERS	\$20,000.00
01-2-03541-000	EARLY CHILDHOOD ENDOWMENT GRANTS	\$314,789.00
<b>6000 Federal Programs:</b>		
01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$650,795.00
01-2-06210-000	FEDERAL SERVICES - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$9,843.00
01-2-06215-000	FEDERAL SERVICES - TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANT (SIG)	\$270,005.00
01-2-06310-000	FEDERAL SERVICES - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$57,347.00
01-2-06404-000	FEDERAL SERVICES - IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR	\$92,576.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$4,648.00
01-2-06410-000	FEDERAL SERVICES - IDEA ENROLLMENT/POVERTY (611)	\$299,738.00
01-2-06412-000	FEDERAL SERVICES - IDEA PART B PROPORTIONATE SHARE	\$11,521.00
01-2-06700-000	FEDERAL SERVICES - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$4,935.00

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01-2-06925-000	FEDERAL SERVICES - TITLE III ESSA - ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, & ACADEMIC ACHIEVEMENT	\$92,784.00
01-2-06926-000	FEDERAL SERVICES - TITLE III ESSA - IMMIGRANT EDUCATION	\$10,812.00
01-2-06968-000	FEDERAL SERVICES - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$296,138.00
<b>01-2-06000-000</b>	<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$1,801,142.00</b>

**8000 Transfers to Other Funds:**

01-2-08000-000	TRANSFERS (OUTGOING)	\$20,000.00
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<b>01-2-20000-000</b>	<b>TOTAL CURRENT EXPENSE</b>	<b>\$18,486,675.00</b>
<b>01-2-20100-000</b>	<b>ADJUSTMENTS TO CURRENT EXPENSE</b>	<b>\$296,514.00</b>
<b>01-2-20200-000</b>	<b>TOTAL ADJUSTED CURRENT EXPENSE</b>	<b>\$18,190,161.00</b>
<b>01-2-20400-000</b>	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$19,621,188.00</b>
<b>01-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$21,422,330.00</b>

**GENERAL FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
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**General Fund Beginning and Ending Fund Balances:**

01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$2,638,960.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$2,085,940.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$3,003,712.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$2,611,365.00

**DEPRECIATION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
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**Local Sources:**

02-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$1,537.00
<b>02-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$1,537.00</b>

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**Non-Revenue Sources:**

02-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$100,000.00
<b>02-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$100,000.00</b>
<b>02-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$101,537.00</b>

**DEPRECIATION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$81,261.00
<b>02-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$81,261.00</b>

**DEPRECIATION FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Depreciation Beginning and Ending Fund Balances:</b>		
02-0-CSHOH-BEG	Depreciation Fund - Cash on Hand - Beginning Balance	\$299,957.00
02-0-CSHOH-END	Depreciation Fund - Cash on Hand - Ending Balance	\$320,233.00

**EMPLOYEE BENEFIT FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
03-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$119.00
<b>03-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$119.00</b>
<b>Non-Revenue Sources:</b>		
03-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$88,837.00
<b>03-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$88,837.00</b>

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**03-1-10000-000** **GRAND TOTAL OF ALL RECEIPTS** **\$88,956.00**

**EMPLOYEE BENEFIT FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900</b>	<b>Other Student Support:</b>	
03-2-02900-000	OTHER SUPPORT SERVICES	\$94,506.00

**03-2-20500-000** **TOTAL DISBURSEMENTS** **\$94,506.00**

**EMPLOYEE BENEFIT FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Employee Benefit Beginning and Ending Fund Balances:</b>		
03-0-CSHOH-BEG	Employee Benefit Fund - Cash on Hand - Beginning Balance	\$57,460.00
03-0-CSHOH-END	Employee Benefit Fund - Cash on Hand - Ending Balance	\$51,910.00

**ACTIVITIES FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
05-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$533.00
05-1-01710-000	DISTRICT ACTIVITIES - ADMISSIONS	\$41,089.00
05-1-01730-000	STUDENT ORGANIZATION MEMBERSHIP DUES AND FEES	\$19,761.00
05-1-01741-000	DISTRICT ACTIVITIES - EXTRACURRICULAR ACTIVITY FEES	\$2,535.00
05-1-01750-000	DISTRICT ACTIVITIES - REVENUE FROM ENTERPRISE ACTIVITIES	\$15,906.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$378,239.00
05-1-01920-000	OTHER REVENUE FROM LOCAL SOURCES - CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	\$12,340.00
<b>05-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$470,403.00</b>

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**Non-Revenue Sources:**

05-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$20,000.00
<b>05-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$20,000.00</b>
<b>05-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$490,403.00</b>

**ACTIVITIES FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900</b>	<b>Other Student Support:</b>	
05-2-02900-000	OTHER SUPPORT SERVICES	\$458,658.00
<b>05-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$458,658.00</b>

**ACTIVITIES FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Activities Beginning and Ending Fund Balances:</b>		
05-0-CSHOH-BEG	Activities Fund - Cash on Hand - Beginning Balance	\$358,168.00
05-0-CSHOH-END	Activities Fund - Cash on Hand - Ending Balance	\$389,913.00

**SCHOOL NUTRITION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
06-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$494.00
06-1-01611-000	FOOD SERVICES - DAILY SALES - SCHOOL LUNCH PROGRAM	\$180,343.00
06-1-01650-000	FOOD SERVICES - DAILY SALES - SUMMER FOOD PROGRAMS	\$432.00
06-1-01990-000	OTHER REVENUE FROM LOCAL SOURCES - MISCELLANEOUS LOCAL REVENUE	\$500.00
<b>06-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$181,769.00</b>

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**State Sources:**

06-1-03150-000	REVENUE FROM STATE SOURCES - STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$11,344.00
<b>06-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$11,344.00</b>

**Federal Sources:**

06-1-04210-000	REVENUE FROM FEDERAL SOURCES - UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - FEDERAL NUTRION PROGRAMS	\$955,127.00
06-1-04530-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS	\$10,110.00
<b>06-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$965,237.00</b>

<b>06-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$1,158,350.00</b>
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**SCHOOL NUTRITION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
06-2-03100-000	Food Services Operations	\$1,094,761.00
<b>06-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$1,094,761.00</b>

**SCHOOL NUTRITION FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
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**School Nutrition Beginning and Ending Fund Balances:**

06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	\$153,685.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	\$217,277.00

**BOND FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
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**Local Sources:**

07-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$453,716.00
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07-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$959.00
07-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$1,599.00
<b>07-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$456,274.00</b>

**State Sources:**

07-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$4,447.00
07-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$28,591.00
07-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$480.00
07-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	\$262.00
07-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$1,150.00
<b>07-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$34,930.00</b>

<b>07-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$491,204.00</b>
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**BOND FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
07-2-05000-000	DEBT SERVICES	\$467,270.00
<b>07-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$467,270.00</b>

**Bonds Outstanding**

07-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	\$16,980,000.00
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**BOND FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Bond Beginning and Ending Fund Balances:</b>	
07-0-CSHOH-BEG Bond Fund - Cash on Hand - Beginning Balance	\$606,598.00
07-0-CSHOH-END Bond Fund - Cash on Hand - Ending Balance	\$644,682.00
07-0-TREAS-BEG Bond Fund - Cash at County Treasurers - Beginning Balance	\$105,854.00

**2018-2019 AFR SUMMARY REPORT**

**19-0123-000 - SCHUYLER COMMUNITY SCHOOLS**  
District Approved on 11/1/2019

07-0-TREAS-END Bond Fund - Cash at County Treasurers - Ending Balance \$91,704.00

**SPECIAL BUILDING FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
08-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$442,832.00
08-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$910.00
08-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$47,706.00
<b>08-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$491,448.00</b>
<b>State Sources:</b>		
08-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$4,447.00
08-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$28,591.00
08-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$1,033.00
08-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	\$262.00
08-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$1,070.00
<b>08-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$35,403.00</b>
<b>Non-Revenue Sources:</b>		
08-1-05100-000	OTHER FINANCING SOURCES - ISSUANCE OF BONDS	\$12,500,000.00
08-1-05120-000	OTHER FINANCING SOURCES - PREMIUM OF THE ISSUANCE OF BONDS	\$1,225,281.00
<b>08-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$13,725,281.00</b>
<b>08-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$14,252,132.00</b>

**2018-2019 AFR SUMMARY REPORT**

**19-0123-000 - SCHUYLER COMMUNITY SCHOOLS**  
District Approved on 11/1/2019

**SPECIAL BUILDING FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2500 Central Services:</b>		
08-2-02515-000	CENTRAL SERVICES - BUILDING AND SITES	\$101,740.00
<b>2600 Operation &amp; Maintenance of Plant:</b>		
08-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$4,788.00
<b>4000 Facilities:</b>		
08-2-04300-000	FACILITIES ACQUISITION AND CONSTRUCTION - ARCHITECTURE AND ENGINEERING	\$99,350.00
08-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	\$32,448.00
08-2-04600-000	FACILITIES ACQUISITION AND CONSTRUCTION - SITE IMPROVEMENTS	\$90.00
08-2-04700-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING IMPROVEMENTS	\$62,355.00
<b>5000 Debt Services:</b>		
08-2-05000-000	DEBT SERVICES	\$485,327.00
<b>08-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$786,098.00</b>

**SPECIAL BUILDING FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Special Building Beginning and Ending Fund Balances:</b>	
08-0-CSHOH-BEG Special Building Fund - Cash on Hand - Beginning Balance	\$67,862.00
08-0-CSHOH-END Special Building Fund - Cash on Hand - Ending Balance	\$13,526,044.00
08-0-TREAS-BEG Special Building Fund - Cash at County Treasurers - Beginning Balance	\$83,849.00
08-0-TREAS-END Special Building Fund - Cash at County Treasurers - Ending Balance	\$91,702.00

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**QUALIFIED CAPITAL PURPOSE FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
09-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$453,915.00
09-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$959.00
09-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	\$35,694.00
<b>09-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$490,568.00</b>
<b>State Sources:</b>		
09-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION	\$4,447.00
09-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT	\$28,591.00
09-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT	\$480.00
09-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	\$262.00
09-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	\$1,151.00
<b>09-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$34,931.00</b>
<b>Federal Sources:</b>		
09-1-04530-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS	\$223,638.00
<b>09-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$223,638.00</b>
<b>09-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$749,137.00</b>

**QUALIFIED CAPITAL PURPOSE FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
09-2-05000-000	DEBT SERVICES	\$238,920.00
<b>09-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$238,920.00</b>

**2018-2019 AFR SUMMARY REPORT**

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District Approved on 11/1/2019

**Bonds Outstanding**

09-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	\$4,585,000.00
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**QUALIFIED CAPITAL PURPOSE FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Qualified Capitol Beginning and Ending Fund Balances:</b>	
09-0-CSHOH-BEG Qualified Capital Purpose Undertaking Fund - Cash on Hand - Beginning Balance	\$3,239,501.00
09-0-CSHOH-END Qualified Capital Purpose Undertaking Fund - Cash on Hand - Ending Balance	\$3,763,989.00
09-0-TREAS-BEG Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Beginning Balance	\$105,976.00
09-0-TREAS-END Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Ending Balance	\$91,704.00

**COOPERATIVE FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
10-1-01925-000	OTHER REVENUE FROM LOCAL SOURCES - CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$6,820.00
10-1-01990-000	OTHER REVENUE FROM LOCAL SOURCES - MISCELLANEOUS LOCAL REVENUE	\$33,685.00
<b>10-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$40,505.00</b>
<b>Non-Revenue Sources:</b>		
10-1-05200-000	OTHER FINANCING SOURCES - FUND TRANSFERS IN	\$60,000.00
<b>10-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$60,000.00</b>
<b>10-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$100,505.00</b>

**2018-2019 AFR SUMMARY REPORT**

**19-0123-000 - SCHUYLER COMMUNITY SCHOOLS**  
District Approved on 11/1/2019

**COOPERATIVE FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>1000 Instruction:</b>		
10-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	\$45,639.00
<b>2100 Support Services - Students:</b>		
10-2-02110-000	SUPPORT SERVICES - STUDENT - ATTENDANCE AND SOCIAL WORK SERVICES	\$38,161.00
<b>3300 Community Services Operations:</b>		
10-2-03300-000	COMMUNITY SERVICES OPERATIONS	\$5,849.00
<b>10-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$89,649.00</b>

**COOPERATIVE FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Cooperative Beginning and Ending Fund Balances:</b>	
10-0-CSHOH-BEG Cooperative Fund - Cash on Hand - Beginning Balance	\$7,220.00
10-0-CSHOH-END Cooperative Fund - Cash on Hand - Ending Balance	\$18,076.00

**STUDENT FEE FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
12-1-01741-000	DISTRICT ACTIVITIES - EXTRACURRICULAR ACTIVITY FEES	\$20,088.00
12-1-01742-000	DISTRICT ACTIVITIES - POSTSECONDARY EDUCATION FEES	\$17,535.00
<b>12-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$37,623.00</b>
<b>12-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$37,623.00</b>

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District Approved on 11/1/2019

**STUDENT FEE FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>1000 Instruction:</b>		
12-2-01100-000	REGULAR INSTRUCTION	\$440.00
<b>2100 Support Services - Students:</b>		
12-2-02190-000	SUPPORT SERVICES - STUDENT - STUDENT/EXTRACURRICULAR ACTIVITIES	\$21,829.00
<b>12-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$22,269.00</b>

**STUDENT FEE FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Student Fee Beginning and Ending Fund Balances:</b>		
12-0-CSHOH-BEG	Student Fee Fund - Cash on Hand - Beginning Balance	\$59,807.00
12-0-CSHOH-END	Student Fee Fund - Cash on Hand - Ending Balance	\$75,160.00

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS  
AND ACCOMPANYING  
INDEPENDENT AUDITOR'S REPORTS**

**AUGUST 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Schuyler Community Schools  
District No. 123, Colfax County  
Schuyler, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska (the "District"), as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2019, and the respective changes in modified cash financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

### **Basis of Accounting**

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

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements. Management's Discussion and Analysis (pages 38 through 42), the budgetary comparison schedules (pages 24 through 34), and the combining fund financial statements (pages 36 through 37) which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The schedule of expenditures of federal awards (page 47) is presented for the purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2019, on our consideration of the 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 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 Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

*Pekny & Associates, CPA's, PC*

Pekny & Associates, CPA's, PC

November 5, 2019

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**

**AUGUST 31, 2019**

	Governmental Activities	Total Activities
<b>ASSETS</b>		
Cash and cash equivalents	\$ 21,093,224	\$ 21,093,224
Cash with county treasurers	2,886,475	2,886,475
Investments	-	-
Total Assets	\$ 23,979,699	\$ 23,979,699
<b>NET POSITION</b>		
Restricted:	\$ 18,502,262	\$ 18,502,262
Unrestricted:	5,477,437	5,477,437
Total Net Position	\$ 23,979,699	\$ 23,979,699

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Cash Disbursements	Program cash receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Regular instruction	\$ 8,086,950	\$ 37,623	\$ 13,702	\$ (8,035,625)
Limited english proficiency programs	1,059,658	-	-	(1,059,658)
Poverty programs	1,395,149	-	-	(1,395,149)
Early childhood educational programs	524,832	-	241,356	(283,476)
Special education instructional programs	1,892,107	-	904,968	(987,139)
Summer school	34,519	-	-	(34,519)
Support services - student	953,511	-	-	(953,511)
Support services - instruction	1,127,932	-	-	(1,127,932)
Support services - board of education	63,157	-	-	(63,157)
Support services - executive administration	332,020	-	-	(332,020)
Support services - district legal service	32,616	-	-	(32,616)
Support service - office of the principal	1,062,133	-	-	(1,062,133)
Central services - fiscal services	290,187	-	-	(290,187)
Central services - purchasing	17,764	-	-	(17,764)
Operation and maintenance of buildings	2,325,168	-	-	(2,325,168)
Student transportation	196,028	-	-	(196,028)
Student transportation - SPED	122,272	-	-	(122,272)
Community services	88,911	-	-	(88,911)
Categorical grants from corporations	1,088	-	-	-
State categorical programs	334,789	-	-	(334,789)
Federal programs	2,766,378	-	2,593,207	(173,171)
Debt services / Bond Fees	206,342	-	-	(206,342)
Redemption of principal	630,000	-	-	(630,000)
Interest	355,175	-	-	(355,175)
County fines	-	99,152	-	99,152
School activities	458,657	-	-	(458,657)
School nutrition	129,521	180,775	11,344	62,598
Total governmental activities	<u>\$ 24,486,863</u>	<u>\$ 317,550</u>	<u>\$ 3,764,577</u>	<u>\$ (20,403,648)</u>
General receipts:				
Taxes				14,616,167
Local receipts				514,634
Restricted interest				84,999
Unrestricted interest				50,249
County & ESU receipts				-
State receipts				4,599,113
Non-revenue receipts				561
Sale of bonds				13,725,281
Sale of capital assets				3,734
Total general receipts				<u>33,594,738</u>
Change in net position				13,191,090
Net position - beginning of year				<u>10,788,609</u>
Net position - end of year				<u>\$ 23,979,699</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

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

**FOR THE YEAR ENDED AUGUST 31, 2019**

		Special Revenue Fund	
	General	Activities	School Nutrition
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,476,159	\$ 389,913	\$ 217,277
Cash with county treasurers	2,611,365	-	-
Investments	-	-	-
	<b>\$ 5,087,524</b>	<b>\$ 389,913</b>	<b>\$ 217,277</b>
<b>FUND BALANCES</b>			
Restricted	\$ -	\$ -	\$ 217,277
Committed	18,076	-	-
Assigned	372,143	389,913	-
Assigned	-	-	-
Unassigned	4,697,305	-	-
	<b>\$ 5,087,524</b>	<b>\$ 389,913</b>	<b>\$ 217,277</b>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

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

**FOR THE YEAR ENDED AUGUST 31, 2019**

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	Governmental Funds
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ 75,160	\$ 13,526,044	\$ 3,763,989	\$ 644,682	\$ 21,093,224
-	91,702	91,704	91,704	2,886,475
-	-	-	-	-
<u>\$ 75,160</u>	<u>\$ 13,617,746</u>	<u>\$ 3,855,693</u>	<u>\$ 736,386</u>	<u>\$ 23,979,699</u>
\$ 75,160	\$ 13,617,746	\$ 3,855,693	\$ 736,386	\$ 18,502,262
-	-	-	-	18,076
-	-	-	-	762,056
-	-	-	-	-
-	-	-	-	4,697,305
<u>\$ 75,160</u>	<u>\$ 13,617,746</u>	<u>\$ 3,855,693</u>	<u>\$ 736,386</u>	<u>\$ 23,979,699</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	General	Special Revenue Fund	
		Activities	School Nutrition
<b>RECEIPTS</b>			
Taxes	\$ 13,262,877	\$ -	\$ -
Local receipts	45,853	469,869	180,775
Restricted Interest	-	-	-
Unrestricted Interest	49,222	533	494
County receipts	99,152	-	-
State receipts	5,653,875	-	11,344
Federal receipts	1,404,332	-	965,237
Non-revenue receipts	3,795	-	500
Total receipts	<u>20,519,106</u>	<u>470,402</u>	<u>1,158,350</u>
<b>DISBURSEMENTS</b>			
Regular instruction	8,086,950	-	-
Limited english proficiency programs	1,059,658	-	-
Poverty programs	1,395,149	-	-
Early childhood educational programs	524,832	-	-
Special education instructional programs	1,892,107	-	-
Summer school	34,519	-	-
Support services - student	931,241	458,657	129,521
Support services - instruction	1,127,932	-	-
Support services - board of education	63,157	-	-
Support services - executive administration	332,020	-	-
Support services - district legal service	32,616	-	-
Support service - office of the principal	1,062,133	-	-
Central services - fiscal services	290,187	-	-
Central services - purchasing	17,764	-	-
Operation and maintenance of buildings	2,024,398	-	-
Student transportation	196,028	-	-
Student transportation - SPED	122,272	-	-
Community services	88,911	-	-
Categorical grants from corporations	1,088	-	-
State categorical programs	334,789	-	-
Federal programs	1,801,141	-	965,237
Debt services / bond fees	-	-	-
Redemption of principal	-	-	-
Interest	-	-	-
Total disbursements	<u>21,418,891</u>	<u>458,657</u>	<u>1,094,758</u>
Excess (deficiency) of receipts over disbursements before other financing sources/ (uses)	(899,785)	11,745	63,592
<b>OTHER FINANCING SOURCES/(USES)</b>			
Transfers from other funds	-	20,000	-
Transfers to other funds	(20,000)	-	-
Net change in fund balance	(919,785)	31,745	63,592
Fund balance - beginning of year	<u>6,007,309</u>	<u>358,168</u>	<u>153,685</u>
Fund balance - end of year	<u>\$ 5,087,524</u>	<u>\$ 389,913</u>	<u>\$ 217,277</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

<u>Special Revenue Fund</u>	<u>Capital Projects Funds</u>		<u>Debt Service Fund</u>	<u>Governmental Funds</u>
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ -	\$ 443,742	\$ 454,873	\$ 454,675	\$ 14,616,167
37,623	-	-	-	734,120
-	47,706	35,694	1,599	84,999
-	-	-	-	50,249
-	-	-	-	99,152
-	35,403	34,931	34,930	5,770,483
-	-	223,638	-	2,593,207
-	13,725,281	-	-	13,729,576
<u>37,623</u>	<u>14,252,132</u>	<u>749,136</u>	<u>491,204</u>	<u>37,677,953</u>
-	-	-	-	8,086,950
-	-	-	-	1,059,658
-	-	-	-	1,395,149
-	-	-	-	524,832
-	-	-	-	1,892,107
-	-	-	-	34,519
22,270	-	-	-	1,541,689
-	-	-	-	1,127,932
-	-	-	-	63,157
-	-	-	-	332,020
-	-	-	-	32,616
-	-	-	-	1,062,133
-	-	-	-	290,187
-	-	-	-	17,764
-	300,770	-	-	2,325,168
-	-	-	-	196,028
-	-	-	-	122,272
-	-	-	-	88,911
-	-	-	-	1,088
-	-	-	-	334,789
-	-	-	-	2,766,378
-	205,327	500	515	206,342
-	280,000	-	350,000	630,000
-	-	238,420	116,755	355,175
<u>22,270</u>	<u>786,097</u>	<u>238,920</u>	<u>467,270</u>	<u>24,486,863</u>
15,353	13,466,035	510,216	23,934	13,191,090
-	-	-	-	20,000
-	-	-	-	(20,000)
15,353	13,466,035	510,216	23,934	13,191,090
59,807	151,711	3,345,477	712,452	10,788,609
<u>\$ 75,160</u>	<u>\$ 13,617,746</u>	<u>\$ 3,855,693</u>	<u>\$ 736,386</u>	<u>\$ 23,979,699</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

Schuyler Community School, District No. 123, Schuyler, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The financial statements of the School District include all significant separately administered organizations for which the School District is financially accountable including entities for which the School District is considered to be financially accountable, or for which exclusion would result in the financial statements being misleading or incomplete.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a modified cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting – In the government-wide and the fund financial statements, the District prepares its financial statements using the modified cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District or the County Treasurer and expenditures are recognized when cash is disbursed. This basis of accounting has been modified from a pure cash method to include County Treasurer records. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The basis of accounting is applied to all transactions, including the disbursements for capital assets, receipts and proceeds from issuance of debt and the retirement of debt.

Basis of Presentation

Government-Wide Financial Statements – The Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any significant business-type activities.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Basis of Presentation (continued)

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 constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific criteria set forth by GASB or is designated as a major fund by the Organization’s management. In addition to the District’s funds meeting the required criteria, the District’s management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

**GOVERNMENTAL FUND TYPES**

General Fund - The fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds.

The district has 3 additional special revenue funds, employee benefit, coop, and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are transfers from the general fund

Special Revenue Fund – These funds are used to account for and report the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

*School Nutrition Fund* – This fund accounts for the operations of the District’s child nutrition programs.

*Activities Fund* – This fund is used to account for assets held by the District for various school activities.

*Student Fees Fund* – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Basis of Presentation (continued)

Capital Projects 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 reporting entity includes the following Capital Projects Funds.

*Special Building Fund* – This fund is used to account for the acquisition, erection, alteration, or improvement of buildings and sites.

*Qualified Capital Purpose Undertaking Fund* – This fund is for the construction, modification, or renovation of District property in accordance with a qualified purpose. This fund also accounts for the issuance and repayment of Qualified School Construction Bonds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs.

*Bond Fund* – This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

Cash and Cash Equivalents

For the purpose of financial report, “cash and cash equivalents” includes all demand and savings accounts and certificate of deposit or short-term investments with an original maturity of three months or less.

Equity Classification

*Government-Wide Statements:*

Equity is classified as net position and displayed in two components:

- a. Restricted net position – Consisted of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net position – All other amounts that do not meet the definition of “restricted.”

It is the District’s policy to use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes in which both restricted and unrestricted net positions are available.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Equity Classification (continued)

*Fund Financial Statements:*

The governmental fund financial statements present balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable – This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (2) are legally or contractually required to be maintained intact. The District did not have any nonspendable resources as of August 31, 2019.
- b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.
- c. Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed the government itself using its highest level of decision making authority. That constraint can be removed or changed by taking the same action.
- d. Assigned – This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose. The intent is expressed by the governing body or a body or official authorized by the governing body.
- e. Unassigned – This classification is the residual classification for the General Fund and includes all amounts not contained in other classifications.

The district applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Internal and Interfund Balances and Activities

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

Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

- a. Interfund reimbursements – repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
- b. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The District made the following transfers during the year ended August 31, 2019:

- General Fund to Activities Fund to support various organizations and activities - \$ 20,000
- General Fund to Depreciation Fund to assist in funding future capital projects - \$100,000
- General Fund to Coop Fund to support operations - \$ 60,000
- General Fund to Employee Benefit Fund to support operations - \$ 88,837

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**2. BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for each Fund. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the Nebraska 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 District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- The Administration of the 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 at a public meeting to obtain taxpayers comments.
- On or before Sept 20, the budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year end and any revisions require Board approval.
- The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following May 1, with the second one-half becoming delinquent after Sept. 1.

**3. CASH AND INVESTMENTS**

Nebraska Statutes provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

At August 31, 2019, the District had bank deposits of \$21,348,426, all of which was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**4. FUNDS HELD BY COUNTY TREASURER**

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2019.

	<u>Butler County</u>	<u>Colfax County</u>	<u>Saunders County</u>	<u>Total</u>
General Fund	\$ 292,434	\$ 2,318,239	\$ 692	\$ 2,611,365
Building Fund	10,372	81,305	25	91,702
Bond Fund	10,372	81,307	25	91,704
Qualified Capital Purpose Undertaking Fund	10,372	81,307	25	91,704
<b>TOTALS</b>	<u>\$ 323,550</u>	<u>\$ 2,562,158</u>	<u>\$ 767</u>	<u>\$ 2,886,475</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**5. LONG-TERM DEBT-BONDS**

Series 2010 Qualified School Construction Bonds (QSCB) payable in the original amount of \$4,585,000 which originated November 10, 2010, were issued for the purpose of building additions to the high school and grade school. No bond principal payments are due for 15 years with the entire balance of \$4,585,000 being payable on December 15, 2025. Interest of 5.2% is payable semi-annually on June 15 and December 15, commencing June 15, 2011. The final payment is due December 15, 2025. Under the program, a refundable tax credit is received semi-annually for 15 years from the U.S. Treasury through December 15, 2025. The refundable tax credit amount is determined by the Treasury Department as the lesser of the bond rate as paid or the rate as published in Treasury Department regulations.

4,585,000

Series 2012 General Obligation Refunding Bonds payable in the amount of \$6,835,000 were issued April 18, 2012. The purpose of the bonds was to refund the 2007 General Obligation Bonds on December 12, 2012. Principal bond payments are due annually starting on December 15, 2012. Interest rates from 0.30% to 3.00% and interest payments are payable semi-annually on June 15 and December 15, commencing on December 15, 2012. The final payment was made June 21, 2019 refunded with the series 2019 general obligation refunding bonds.

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Series 2019 General Obligation Refunding Bonds payable in the amount of \$16,980,000 were issued May 22, 2019. The purpose of the bonds was to build an addition to the high school building. This project includes a new gymnasium, cafeteria, commons, locker rooms and weight room facilities. It also includes renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This bond also refunded the 2012 General Obligation Bonds on June 21, 2019. Principal bond payments are due annually starting on December 15, 2019. Interest rates of 4.00% are payable semi-annually on June 15 and December 15, commencing on December 15, 2019. The final payment is due December 15, 2039.

16,980,000

Total Long-Term Debt at August 31, 2019

\$ 21,565,000

The following is a summary of bond transactions of the District for the year ended August 31, 2019:

	Series 2019 Refunding Bonds	Series 2012 Refunding Bonds	Series 2010 QSCB
<u>Bonds</u>			
Bonds Payable, Beginning of year	\$ -	\$ 5,110,000	\$ 4,585,000
Bond Proceeds	16,980,000	-	-
Bonds retired	-	5,110,000	-
Bonds Payable, End of year	<u>\$ 16,980,000</u>	<u>\$ -</u>	<u>\$ 4,585,000</u>
Interest paid for the year ending August 31, 2019	<u>\$ -</u>	<u>\$ 121,042</u>	<u>\$ 238,420</u>
Principal due within 1 year	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**5. LONG-TERM DEBT-BONDS, CONTINUED**

Annual future payments for bonds payable for the 2010 Qualified School Construction Bonds at August 31, 2019 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2020	-	5.20%	238,420	238,420
2021	-	5.20%	238,420	238,420
2022	-	5.20%	238,420	238,420
2023	-	5.20%	238,420	238,420
2024	-	5.20%	238,420	238,420
2025-2026	4,585,000	5.20%	357,630	4,942,630
	<u>\$ 4,585,000</u>		<u>\$ 1,549,730</u>	<u>\$ 6,134,730</u>

Annual future payment for bonds payable for the 2019 General Obligation Refunding Bonds at August 31, 2019 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2020	350,000	1.60%	705,356	1,055,356
2021	220,000	1.65%	658,215	878,215
2022	590,000	4.00%	644,600	1,234,600
2023	610,000	4.00%	620,600	1,230,600
2024	635,000	4.00%	595,700	1,230,700
2025-2029	3,605,000	4.00%	2,566,100	6,171,100
2030-2034	4,395,000	4.00%	1,768,500	6,163,500
2035-2039	5,365,000	4.00%	795,500	6,160,500
2040	1,210,000	4.00%	24,200	1,234,200
	<u>\$ 16,980,000</u>		<u>\$ 8,378,771</u>	<u>\$ 25,358,771</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**6. SUMMARY OF ALL DEBT**

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2019, including interest payments, are as follows:

<u>August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2020	350,000	943,776	1,293,776
2021	220,000	896,635	1,116,635
2022	590,000	883,020	1,473,020
2023	610,000	859,020	1,469,020
2024	635,000	834,120	1,469,120
2025-2029	8,190,000	2,923,730	11,113,730
2030-2034	4,395,000	1,768,500	6,163,500
2035-2039	5,365,000	795,500	6,160,500
2040	1,210,000	24,200	1,234,200
	<u>\$ 21,565,000</u>	<u>\$ 9,928,501</u>	<u>\$ 31,493,501</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**7. DEFINED BENEFIT PENSION PLAN**

*Plan Description.* Eligible employees of the Schuyler Community School District are provided with pensions through the Nebraska Public Employees Retirement System (NPERS) – a cost sharing multiple-employer defined benefit pension plan. 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, Community Colleges), are members of the plan.

*Benefits Provided.* NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. Normal retirement is at age 65. 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 three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age. Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

*Contributions.* The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018 to August 31, 2019. 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, 2019 was \$1,213,185.

*Commitment Related to Proportionate Share of Net Pension Liability.* At June 30, 2018 the NPERS, as a whole, reported a total net pension liability of \$1,359,938,712 of which the district's share amounted to \$8,357,979. Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, this proportionate share of the NPERS net pension liability is not reported in the District's financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the modified cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District to NPERS.

The NPERS net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 local governments, actuarially determined. At June 30, 2018, the District's proportion was .509464 percent, which is an increase of .000330 from its proportion measured as of June 30, 2017.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**7. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Actuarial assumptions.* Actuarial assumptions used in the determination of net pension liability, including mortality rates and life expectancies, long-term expected rate of return, discount rate and sensitivity of the net pension liability to changes in discount rate are available in the separately issued NPERS financial report that can be obtained online at <http://www.auditors.nebraska.gov>.

**8. EARLY RETIREMENT INCENTIVE PLAN**

- The employee must be fifty-five (55) years of age on or before September 1 of the employee's final contract year and must have at least ten (10) creditable years of service.

The Board of Education shall select up to four (4) eligible employees to participate in the plan each fiscal year. In the event the total number of eligible employees electing for early retirement exceeds four (4) employees, the Board of Education bases their selection of eligible employees based on the following criteria:

- Previous Application Denied
- Highest Salary
- Number of Years of Service
- Tiebreaker (Random Selection)

A qualified certificated employee who has been accepted for participation in the ERIP shall receive the following ERIP benefit during the three (3) fiscal years immediately following the participant's retirement:

- A ten thousand dollar (\$10,000) contribution to a Health Reimbursement Account (HRA) to be credited to the employee in three (3) equal installments at the beginning of each of the three (3) fiscal years.
- A non-elective contribution to a 403(b) annuity or custodial account selected by the participant in an amount equal to two percent (2%) of his/her schedule salary at the 1.0 Full Time Equivalent (FTE) during the employee's final contract year multiplied by the number of years of creditable services with the District, up to a maximum of twenty-five thousand dollars (\$25,000). The contribution shall be paid in six (6) installments of the three (3) fiscal years.

During the fiscal year ended August 31, 2019, the District paid \$61,130 from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is \$143,580.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**9. COMMITMENTS AND CONTINGENCIES**

Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

Compensated Absences

As a result of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (sick and vacation leave) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements.

**10. TAX ABATEMENTS**

The District is subject to tax abatements granted by Schuyler Community Redevelopment Authority (CRA), a component unit of the city of Schuyler, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Information relevant to the abatement impacting the District for the year ended August 31, 2019 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$24,539

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED  
FOR THE YEAR ENDED AUGUST 31, 2019**

**11. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**12. LEASES**

There are four leases for 23 copiers for Schuyler Community Schools with replacements planned on a rotation basis. Payments remaining are of 8/31/2019

1. Lease started 07/02/15 - 6 copiers - \$797.90 per month/9 payments remaining
2. Lease started 06/14/16 - 7 copiers - \$814.69 per month/20 payments remaining
3. Lease started 06/20/17 - 4 copiers - \$659.89 per month/28 payments remaining
4. Lease started 06/18/19 - 6 copiers - \$838.98 per month/58 payments remaining

Expenses incurred for these leases totaled \$28,947.72 for the fiscal year ended August 31st, 2019.

Future expected lease payments on the above contracts are:

Year Ending August 31st

2020	34,943.82
2021	15,503.96
2022	12,707.32
2023	10,067.76
2024	8,389.80
	<hr style="width: 100%; border: 0.5px solid black;"/>
	\$ 81,612.66

Within the lease is a service agreement of mono pages billed quarterly at \$0.00929 per image and colored pages billed quarterly at \$0.06120 per image.

**13. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through November 5, 2019, which is the date the financial statements were available to be issued.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Original Budget	Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2018			\$ 5,642,672	
Receipts:				
Local receipts:				
Local property taxes	\$ 13,958,334	\$ 13,958,334	12,678,397	\$ (1,279,937)
Carline tax	15,000	15,000	26,753	11,753
Motor vehicle taxes	500,000	500,000	557,727	57,727
Interest	23,000	23,000	47,566	24,566
Local license fees	4,000	4,000	4,260	260
Categorical grants from corporations & other private interests	-	-	1,088	1,088
	<u>14,500,334</u>	<u>14,500,334</u>	<u>13,315,791</u>	<u>(1,184,543)</u>
County receipts:				
County fines and license fees	90,000	90,000	99,152	9,152
ESU receipts	5,000	5,000	-	(5,000)
	<u>95,000</u>	<u>95,000</u>	<u>99,152</u>	<u>4,152</u>
State receipts:				
State aid	3,277,818	3,277,818	3,277,818	-
Special education programs	640,000	640,000	898,680	258,680
Special education transportation	5,000	5,000	6,288	1,288
Homestead exemption	-	-	124,146	124,146
Property tax credit	-	-	798,158	798,158
Personal property tax credit	-	-	13,407	13,407
Public service entity/ railroad tax	-	-	7,327	7,327
Payments for high ability learners	10,000	10,000	13,702	3,702
Pro-rate motor vehicle	27,000	27,000	32,092	5,092
State apportionment	237,360	237,360	240,794	3,434
Early childhood endowment grants	160,000	160,000	241,356	81,356
Other state receipts	-	-	107	107
	<u>4,357,178</u>	<u>4,357,178</u>	<u>5,653,875</u>	<u>1,296,697</u>
Federal receipts:				
Universal service fund (E-rate)	80,500	80,500	15,412	(65,088)
Title I, part A: ESSA improving basic programs	1,250,000	1,250,000	622,387	(627,613)
Title I: accountability	-	-	17,448	17,448
Title I: school improvement grant (SIG)	-	-	63,524	63,524
Title I, part C: ESSA education of migratory children	-	-	106	106
Title II, Part A ESSA: supporting effective instruction	-	-	19,240	19,240
IDEA part B: (611) base allocation	-	-	92,576	92,576
IDEA enrollment/poverty	20,000	20,000	238,291	218,291
IDEA Part B proportionate share	-	-	22,374	22,374
Federal vocational & applied technology education (Carl Perkins)	1,000	1,000	3,142	2,142
Title III part A - english language	40,000	40,000	80,517	40,517
Title III: ESSA immigrant education	20,000	20,000	2,959	(17,041)
Other federal categorical receipts	260,000	260,000	3,325	(256,675)
Title IV part B: ESSA 21st century community learning centers	-	-	145,080	145,080
Title IV-A SSAE grant	-	-	32,415	32,415
MEDICAID in public schools	25,000	25,000	29,544	4,544
MEDICAID administrative activities (MAAPS)	25,000	25,000	15,993	(9,007)
	<u>1,721,500</u>	<u>1,721,500</u>	<u>1,404,332</u>	<u>(317,168)</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Receipts (continued):				
Non-revenue receipts:				
Sale of property	-	-	3,734	3,734
Other non-revenue receipts	-	-	61	61
	<u>-</u>	<u>-</u>	<u>3,795</u>	<u>3,795</u>
 Total receipts	 20,674,012	 20,674,012	 20,476,945	 (197,067)
Disbursements:				
Regular instruction	11,912,000	12,412,000	8,086,950	4,325,050
Limited english proficiency programs	-	-	1,059,658	(1,059,658)
Poverty programs	-	-	1,395,149	(1,395,149)
Early childhood educational programs	-	-	539,193	(539,193)
Special education instructional programs	1,007,005	1,007,005	1,892,107	(885,102)
Summer school	42,000	42,000	34,519	7,481
Support services - student	899,000	899,000	893,080	5,920
Support services - instruction	662,415	662,415	1,227,932	(565,517)
Support services - board of education	66,919	66,919	63,157	3,762
Support services - executive administration	428,721	428,721	332,020	96,701
Support services - district legal service	2,000	2,000	32,616	(30,616)
Support service - office of the principal	901,059	901,059	1,062,133	(161,074)
Central services - fiscal services	184,800	184,800	203,257	(18,457)
Central services - purchasing	86,400	86,400	17,764	68,636
Operation and maintenance of buildings	1,619,256	1,619,256	2,024,398	(405,142)
Student transportation	98,760	98,760	196,028	(97,268)
Student transportation - SPED	2,560	2,560	122,272	(119,712)
Community services	60,000	60,000	83,062	(23,062)
Categorical grants from corporations	-	-	1,088	(1,088)
State categorical programs	385,400	385,400	334,789	50,611
Federal programs	2,197,724	2,197,724	1,801,141	396,583
Debt Services	7,500	7,500	-	7,500
Transfers	375,000	375,000	20,000	355,000
	<u>20,938,519</u>	<u>21,438,519</u>	<u>21,422,312</u>	<u>16,207</u>
 Total disbursements	 <u>20,938,519</u>	 <u>21,438,519</u>	 <u>21,422,312</u>	 <u>16,207</u>
 Excess (deficiency) of receipts over disbursements	 <u>\$ (264,507)</u>	 <u>\$ (764,507)</u>	 <u>(945,367)</u>	 <u>\$ (180,860)</u>
 Budgetary fund balance, August 31, 2019			 <u>\$ 4,697,305</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
DEPRECIATION FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 299,957	
Receipts:			
Local receipts:			
Interest	\$ -	1,537	\$ 1,537
	<u>-</u>	<u>1,537</u>	<u>1,537</u>
Non-revenue receipts:			
Transfer from the general fund	384,272	100,000	(284,272)
	<u>384,272</u>	<u>100,000</u>	<u>(284,272)</u>
Total receipts	384,272	101,537	(282,735)
Disbursements:			
Central services - other support services	850,000	81,261	768,739
Total disbursements	<u>850,000</u>	<u>81,261</u>	<u>768,739</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (465,728)</u>	<u>20,276</u>	<u>\$ 486,004</u>
Budgetary fund balance, August 31, 2019		<u>\$ 320,233</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
EMPLOYEE BENEFIT FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 57,460	
Receipts:			
Local receipts:			
Interest	\$ -	119	\$ 119
	<u>-</u>	<u>119</u>	<u>119</u>
Non-revenue receipts:			
Transfer from the general fund	80,518	88,837	8,319
	<u>80,518</u>	<u>88,837</u>	<u>8,319</u>
Total receipts	80,518	88,956	8,438
Disbursements:			
Central services - other support services	145,560	94,506	51,054
Total disbursements	<u>145,560</u>	<u>94,506</u>	<u>51,054</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (65,042)</u>	<u>(5,550)</u>	<u>\$ 59,492</u>
Budgetary fund balance, August 31, 2019		<u>\$ 51,910</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
COOPERATIVE FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 7,220	
Receipts:			
Local receipts:			
Other local receipts	\$ 105,879	40,505	\$ (65,374)
	<u>105,879</u>	<u>40,505</u>	<u>(65,374)</u>
Non-revenue receipts			
Transfer from the general fund	-	60,000	60,000
	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Total receipts	<u>105,879</u>	<u>100,505</u>	<u>(5,374)</u>
Disbursements:			
Regular instructional programs	100,000	-	100,000
Early childhood educational programs	-	45,639	(45,639)
Support services - student	50,000	38,161	11,839
Community Services Operations	-	5,849	(5,849)
	<u>150,000</u>	<u>89,649</u>	<u>60,351</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (44,121)</u>	<u>10,856</u>	<u>\$ 54,977</u>
Budgetary fund balance, August 31, 2019		<u>\$ 18,076</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123. COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ACTIVITIES FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 358,168	
Receipts:			
Local receipts:			
Interest	\$ -	533	\$ 533
Admissions	-	41,089	41,089
Dues & fees	-	19,761	19,761
Extracurricular activities	-	2,535	2,535
Enterprise Activities	-	15,906	15,906
Other activities	321,644	378,238	56,594
Donations	-	12,340	12,340
	<u>321,644</u>	<u>470,402</u>	<u>148,758</u>
Non-revenue receipts:			
Transfer from the general fund	-	20,000	20,000
	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Total receipts	321,644	490,402	168,758
Disbursements:			
Central services - other support services	<u>500,000</u>	<u>458,657</u>	<u>41,343</u>
Total disbursements	<u>500,000</u>	<u>458,657</u>	<u>41,343</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (178,356)</u>	<u>31,745</u>	<u>\$ 210,101</u>
Budgetary fund balance, August 31, 2019		<u>\$ 389,913</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
SCHOOL NUTRITION FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 153,685	
Receipts:			
Local receipts:			
Interest	\$ -	494	\$ 494
School lunch program	165,000	180,343	15,343
Summer food program	-	432	432
Other local receipts	-	500	500
	<u>165,000</u>	<u>181,769</u>	<u>16,769</u>
State receipts:			
State reimbursement	5,343	11,344	6,001
	<u>5,343</u>	<u>11,344</u>	<u>6,001</u>
Federal receipts:			
Federal reimbursement	850,000	965,237	115,237
	<u>850,000</u>	<u>965,237</u>	<u>115,237</u>
Total receipts	1,020,343	1,158,350	138,007
Disbursements:			
Food services operations	1,160,000	1,094,758	65,242
Total disbursements	<u>1,160,000</u>	<u>1,094,758</u>	<u>65,242</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (139,657)</u>	<u>63,592</u>	<u>\$ 203,249</u>
Budgetary fund balance, August 31, 2019		<u>\$ 217,277</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
STUDENT FEE FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 59,807	
Receipts:			
Local receipts:			
Extracurricular activity fees	\$ 12,012	20,088	\$ 8,076
Postsecondary education fees	<u>-</u>	<u>17,535</u>	<u>17,535</u>
Total receipts	12,012	37,623	25,611
Disbursements:			
Regular instruction	-	441	(441)
Summer School	10,000	-	10,000
Support services - student/extracurricular activities	<u>40,000</u>	<u>21,829</u>	<u>18,171</u>
Total disbursements	<u>50,000</u>	<u>22,270</u>	<u>27,730</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (37,988)</u>	<u>15,353</u>	<u>\$ 53,341</u>
Budgetary fund balance, August 31, 2019		<u>\$ 75,160</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
SPECIAL BUILDING FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 151,711	
Receipts:			
Local receipts:			
Local property taxes	\$ 500,000	442,832	\$ (57,168)
Carline taxes	500	910	410
Interest	4,000	47,706	43,706
	<u>504,500</u>	<u>491,448</u>	<u>(13,052)</u>
State receipts:			
Homestead exemption	-	4,447	4,447
Property tax credit	-	28,590	28,590
Personal property tax credit	-	1,033	1,033
Public service entity/ railroad tax	-	263	263
Pro rate motor vehicle	-	1,070	1,070
	<u>-</u>	<u>35,403</u>	<u>35,403</u>
Non-revenue receipts:			
Issuance of Bonds	-	12,500,000	12,500,000
Premium of the issuance of bonds	-	1,225,281	1,225,281
	<u>-</u>	<u>13,725,281</u>	<u>13,725,281</u>
Total receipts	504,500	14,252,132	13,747,632
Disbursements:			
Central services - buildings & sites	1,075,000	101,741	973,259
Operation and maintenance of plant - safety	-	4,787	(4,787)
Architecture and engineering	-	99,350	(99,350)
Building acquisition and construction	-	32,448	(32,448)
Building Improvements	-	62,444	(62,444)
Redemption of principal	-	280,000	(280,000)
Bond Issuance costs	-	205,327	(205,327)
	<u>1,075,000</u>	<u>786,097</u>	<u>288,903</u>
Total disbursements	<u>1,075,000</u>	<u>786,097</u>	<u>288,903</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (570,500)</u>	<u>13,466,035</u>	<u>\$ 14,036,535</u>
Budgetary fund balance, August 31, 2019		<u>\$ 13,617,746</u>	

See Notes to Supplementary Information Budgetary Comparison Schedule

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 3,345,477	
Receipts:			
Local receipts:			
Local property taxes	\$ 500,000	453,914	\$ (46,086)
Carline taxes	-	959	959
Interest	-	35,694	35,694
	<u>500,000</u>	<u>490,567</u>	<u>(9,433)</u>
State receipts:			
Homestead exemption	-	4,447	4,447
Property tax credit	-	28,591	28,591
Personal property tax credit	-	480	480
Public service entity/ railroad tax	-	262	262
Pro-rate motor vehicle	650	1,151	501
	<u>650</u>	<u>34,931</u>	<u>34,281</u>
Federal receipts			
Other federal catagorical receipts	206,000	223,638	17,638
	<u>206,000</u>	<u>223,638</u>	<u>17,638</u>
Total receipts	706,650	749,136	42,486
Disbursements:			
Redemption of principal	3,000,000	-	3,000,000
Interest on long-term debt	650,000	238,420	411,580
Other debt related cost	-	500	(500)
	<u>3,650,000</u>	<u>238,920</u>	<u>3,411,080</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (2,943,350)</u>	<u>510,216</u>	<u>\$ 3,453,566</u>
Budgetary fund balance, August 31, 2019		<u>\$ 3,855,693</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
BOND FUND (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2018		\$ 712,452	
Receipts:			
Local receipts:			
Local property taxes	\$ 500,000	453,716	\$ (46,284)
Carline taxes	-	959	959
Interest	1,000	1,599	599
	<u>501,000</u>	<u>456,274</u>	<u>(44,726)</u>
State receipts:			
Homestead exemption	-	4,447	4,447
Property tax credit	-	28,590	28,590
Personal property tax credit	-	480	480
Public service entity/ railroad tax	-	263	263
Pro-rate motor vehicle	1,000	1,150	150
	<u>1,000</u>	<u>34,930</u>	<u>33,930</u>
Total receipts	502,000	491,204	(10,796)
Disbursements:			
Redemption of principal	325,000	350,000	(25,000)
Debt services interest	250,000	116,755	133,245
Other debt related cost	-	515	(515)
	<u>575,000</u>	<u>467,270</u>	<u>107,730</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (73,000)</u>	<u>23,934</u>	<u>\$ 96,934</u>
Budgetary fund balance, August 31, 2019		<u>\$ 736,386</u>	

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED AUGUST 31, 2019**

**1. BUDGETARY ACCOUNTING**

The District prepares its budget for the Governmental Funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the financial statements. All unexpected appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Modified Cash Basis” used in the financial statements.

**2. PRESENTATION**

Government Auditing Standards requires that for reporting purposes, the General Fund includes all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund, and Coop Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee benefit Fund and Coop Fund are required by State law to adopt their own budget, their respective budgetary schedules have been included here.

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**COMBINING SCHEDULE OF ASSETS AND FUND BALANCES  
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Cooperative</u>	<u>Total General Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$2,085,940	\$ 320,233	\$ 51,910	\$ 18,076	\$2,476,159
Cash with county treasurers	2,611,365	-	-	-	2,611,365
Total Assets	<u>\$4,697,305</u>	<u>\$ 320,233</u>	<u>\$ 51,910</u>	<u>\$ 18,076</u>	<u>\$5,087,524</u>
<b>FUND BALANCES</b>					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	18,076	18,076
Assigned	-	320,233	51,910	-	372,143
Unassigned	4,697,305	-	-	-	4,697,305
Total Fund Balance	<u>\$4,697,305</u>	<u>\$ 320,233</u>	<u>\$ 51,910</u>	<u>\$ 18,076</u>	<u>\$5,087,524</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS (UNAUDITED)**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
<b>RECEIPTS</b>					
Taxes	\$13,262,877	\$ -	\$ -	\$ -	\$13,262,877
Local receipts	5,348	-	-	40,505	45,853
Restricted Interest	-	-	-	-	-
Unrestricted Interest	47,566	1,537	119	-	49,222
County receipts	99,152	-	-	-	99,152
State receipts	5,653,875	-	-	-	5,653,875
Federal receipts	1,404,332	-	-	-	1,404,332
Non-revenue receipts	3,795	-	-	-	3,795
Total receipts	<u>20,476,945</u>	<u>1,537</u>	<u>119</u>	<u>40,505</u>	<u>20,519,106</u>
<b>DISBURSEMENTS</b>					
Regular instruction	8,086,950	-	-	-	8,086,950
Limited english proficiency programs	1,059,658	-	-	-	1,059,658
Poverty programs	1,395,149	-	-	-	1,395,149
Early childhood educational programs	479,193	-	-	45,639	524,832
Special education instructional programs	1,892,107	-	-	-	1,892,107
Summer school	34,519	-	-	-	34,519
Support services - student	893,080	-	-	38,161	931,241
Support services - instruction	1,127,932	-	-	-	1,127,932
Support services - board of education	63,157	-	-	-	63,157
Support services - executive administration	332,020	-	-	-	332,020
Support services - district legal service	32,616	-	-	-	32,616
Support service - office of the principal	1,062,133	-	-	-	1,062,133
Central services - fiscal services	114,420	81,261	94,506	-	290,187
Central services - purchasing	17,764	-	-	-	17,764
Operation and maintenance of buildings	2,024,398	-	-	-	2,024,398
Student transportation	196,028	-	-	-	196,028
Student transportation - SPED	122,272	-	-	-	122,272
Community services	83,062	-	-	5,849	88,911
Categorical grants from corporations	1,088	-	-	-	1,088
State categorical programs	334,789	-	-	-	334,789
Federal programs	1,801,141	-	-	-	1,801,141
Total disbursements	<u>21,153,475</u>	<u>81,261</u>	<u>94,506</u>	<u>89,649</u>	<u>21,418,891</u>
Excess (deficiency) of receipts over disbursements before other financing uses	(676,530)	(79,724)	(94,387)	(49,144)	(899,785)
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers from other funds	-	100,000	88,837	60,000	248,837
Transfers to other funds	<u>(268,837)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(268,837)</u>
Net change in fund balance	(945,367)	20,276	(5,550)	10,856	(919,785)
Fund balance - beginning of year	<u>5,642,672</u>	<u>299,957</u>	<u>57,460</u>	<u>7,220</u>	<u>6,007,309</u>
Fund balance - end of year	<u>\$ 4,697,305</u>	<u>\$ 320,233</u>	<u>\$ 51,910</u>	<u>\$ 18,076</u>	<u>\$ 5,087,524</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**Schuyler Community Schools – DISTRICT 19-0123**

This section of Schuyler Community Schools' annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2019. Please read it in conjunction with the district's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This document meets the provisions of Statement No.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 assets into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

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

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. 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 modified cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Schuyler Community Schools – District #19-0123.

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund 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 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. Each individual governmental fund reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The district has no proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School Districts own programs. The district has no fiduciary funds.

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 modified cash basis financial statements. The statements are followed by a section of required supplementary information that farther explains and supports the information in the financial statements.

**FINANCIAL HIGHLIGHTS**

Schuyler Community Schools is made up of 289.8 square miles. Currently SCS consists of 6 attendance centers. Richland – K-8 attendance center - to the west of Schuyler, Fisher’s 24 – K-8 attendance center - to the North and 4R – to the east - are our rural/satellite schools. In the city of Schuyler, Schuyler Elementary School houses K-5 students. Schuyler Middle School houses grades 6-8 and Schuyler Central High School houses grades 9-12. The total student population has grown to approximately 1,900. SCS also has a preschool program. Approximately 100 – 3&4 year old children attend the preschool located at the former Northward sight.

The board has set levy goals and has accomplished these goals. We were able to maintain approximately a 102 cent General Fund levy, 3.6 cent Bond Fund levy, a 3.6 cent Special Building Fund levy and 3.6 cent Qualified Capital Purpose Undertaking Fund. It is our hope that we will be able to continue to uphold this trend.

During the year 2018-2019, the school district receipted \$37,677,953. Disbursements for the year were \$24,486,863. Total net assets for the district were \$23,979,699.

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

**Governmental Activities**

The largest single source, of receipts for the District is property tax. In 2017-2018, property was valued at \$1,377,983,581. In 2018-2019 property value increased to \$1,390,893,335. This \$12,909,754 was an increase of .94%. This valuation generated \$14,099,327 for the general fund; \$505,051 for the bond fund; \$505,051 for the special building fund, and \$505,050 for the qualified capital purpose undertaking fund. This totals \$15,614,479.

The following table shows the property tax rates, by fund, for fiscal years 2017-2018 and 2018-2019 including a calculation of the amount by which each levy changes. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the district total property tax for the General Fund, Bond Fund, Building Fund, and Qualified Capital Purpose Undertaking Fund on \$100,000 of property in 2018-2019 would be \$1,122.62 for the 19-0123 Schuyler Community Schools district.

Fund	<u>2018-19 Levy</u>	<u>2017-18 Levy</u>	<u>Levy Change</u>
General Fund	1.013689	1.020965	(0.007276)
Bond Fund	0.036311	0.036658	(0.000347)
Building Fund	0.036311	0.029034	0.007277
QCPUF	<u>0.036311</u>	<u>0.036700</u>	<u>(0.000389)</u>
District Totals	<u>1.122622</u>	<u>1.123357</u>	<u>(0.000735)</u>

The District's state aid recorded in the General Fund for 2017-18 was \$2,740,194 and for the 2018-2019 school year was certified at \$3,277,818. This reflects an increase of \$537,624 (19.62% increase).

**General Fund Budgetary Highlights**

The following table provides a summarized picture of the modified cash position of Schuyler Community Schools' General Fund:

	<u>2018-2019 Budget</u>	<u>2018-2019 Actual</u>	<u>2017-2018 Actual</u>
Beginning Balance		\$ 5,642,672	\$ 4,651,308
Receipts:			
Local Sources	\$ 14,500,334	13,315,791	13,480,798
State Sources	4,357,178	5,653,875	5,199,173
County & ESU Sources	95,000	99,152	125,756
Federal Sources	1,721,500	1,404,332	2,568,965
Non Revenue	<u>-</u>	<u>3,795</u>	<u>13,778</u>
Total Receipts	20,674,012	20,476,945	21,388,470
Expenditures	<u>\$ (21,438,519)</u>	<u>(21,422,312)</u>	<u>(20,397,106)</u>
Ending Balance		<u>\$ 4,697,305</u>	<u>\$ 5,642,672</u>

The volatility of state aid is of concern. The agriculture industry continues to reflect escalating property values, resulting in a shift from state to increase local support. Without these two factors, Schuyler Community Schools would experience extremely difficult financial hardship. Our district patrons continue to support the education of all students through the payment of property, income, and sales taxes. The district continues to be conservative in its expenditure practices. This has helped increase the net worth of the district.

**FINANCIAL ANALYSIS OF THE OTHER FUNDS**

The following financial information pertains to the these funds: Depreciation Fund, Employee Benefit Fund, Activities Fund, Nutrition Fund, Special Building Fund, Student Fee Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, and Cooperative Fund for the 2018-2019 and 2017-2018 school years.

	<u>2018-2019 Budget</u>	<u>2018-2019 Actual</u>	<u>2017-2018 Actual</u>
<b>Depreciation Fund</b>			
Beginning Balance		\$ 299,957	\$ 658,261
Total Receipts	384,272	101,537	2,534
Total Expenditures	(850,000)	(81,261)	(360,838)
Ending Balance		<u>\$ 320,233</u>	<u>\$ 299,957</u>

	<u>2018-2019 Budget</u>	<u>2018-2019 Actual</u>	<u>2017-2018 Actual</u>
<b>Employee Benefit Fund</b>			
Beginning Balance		\$ 57,460	\$ 60,602
Total Receipts	80,518	88,956	85,704
Total Expenditures	(145,560)	(94,506)	(88,846)
Ending Balance		<u>\$ 51,910</u>	<u>\$ 57,460</u>
<b>Activities Fund</b>			
Beginning Balance		\$ 358,168	\$ 353,356
Total Receipts	321,644	490,402	483,461
Total Expenditures	(500,000)	(458,657)	(478,649)
Ending Balance		<u>\$ 389,913</u>	<u>\$ 358,168</u>
<b>School Nutrition Fund</b>			
Beginning Balance		\$ 153,685	\$ 129,157
Total Receipts	1,020,343	1,158,350	1,111,483
Total Expenditures	(1,160,000)	(1,094,758)	(1,086,955)
Ending Balance		<u>\$ 217,277</u>	<u>\$ 153,685</u>
<b>Student Fee Fund</b>			
Beginning Balance		\$ 59,807	\$ 45,465
Total Receipts	12,012	37,623	31,828
Total Expenditures	(50,000)	(22,270)	(17,486)
Ending Balance		<u>\$ 75,160</u>	<u>\$ 59,807</u>
<b>Special Building Fund</b>			
Beginning Balance		\$ 151,711	\$ 650,057
Total Receipts	504,500	14,252,132	609,517
Total Expenditures	(1,075,000)	(786,097)	(1,107,863)
Ending Balance		<u>\$ 13,617,746</u>	<u>\$ 151,711</u>
<b>QCPUF</b>			
Beginning Balance		\$ 3,345,477	\$ 2,848,701
Total Receipts	706,650	749,136	735,696
Total Expenditures	(3,650,000)	(238,920)	(238,920)
Ending Balance		<u>\$ 3,855,693</u>	<u>\$ 3,345,477</u>
<b>Bond Fund</b>			
Beginning Balance		\$ 712,452	\$ 674,167
Total Receipts	502,000	491,204	491,723
Total Expenditures	(575,000)	(467,270)	(453,438)
Ending Balance		<u>\$ 736,386</u>	<u>\$ 712,452</u>
<b>Cooperative Fund</b>			
Beginning Balance		\$ 7,220	\$ 42,100
Total Receipts	105,879	100,505	75,932
Total Expenditures	(150,000)	(89,649)	(110,812)
Ending Balance		<u>\$ 18,076</u>	<u>\$ 7,220</u>

## **DEBT ADMINISTRATION**

Despite state-mandated budget and levy limitations and other fiscal pressures on school districts in Nebraska, the District has maintained a strong educational institution. Schuyler Community Schools is a source of great pride to the district and community. In October of 2007, the voters approved a \$6.9 million bond to build a K-3 building and an addition to the high school. We project that we will be paying for this bond for the next 15 years. The board approved a \$4.5 million Qualified School Construction Bond paid from the Qualified Capital Purpose Undertaking Fund (QCPUF) in October of 2010. This bond was for a 33,000 plus square foot addition onto the Schuyler Elementary School. We project that we will be paying for this bond for the next 12 years. In August 2015, the board of education awarded the bid to Bierman Contractors, Inc. to build a field house and recreation center addition to the middle school site. The cost of the building was estimated to be just under 1.5 million dollars. Commitments from Cargill and Schuyler Education Foundation provided just over \$400,000 for the project. While the building did not require debt, it did commit funds from the special building fund. In the fall of 2016, the board of education voted to accept a bid from Bierman Contractors, Inc. to build an addition to the high school building. The total cost of the building was estimated at 1.2 million to be paid for from building fund receipts. It should be noted the board of education continues to maintain a tax rate at or near the \$1.07 levy (target levies are 95 cents General Fund; 4 cents Bond Fund; 5 cents Special Building Fund and 4 cents Qualified Capital Purpose Undertaking Fund). In 2017 the board of education contracted with Fauss Construction to remodel and build a \$240,000 addition to the Vocational and Technical Education building and relocate the 9-12 Art Room to this area. In the spring of 2019, district patrons passed a \$12.5 million-dollar bond referendum to build an addition to the high school building. This project includes a new gymnasium, cafeteria, commons, locker rooms and weigh room facilities. It also includes renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This continues to be an exciting time for the school and the community. Based on the local economy and increased student numbers - the future is bright for the District.

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

This financial report is designed to provide our citizens, taxpayers, and students a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Superintendent's Office of Schuyler Community Schools; 401 Adam Street; Schuyler, NE 68661. Our telephone number is (402) 352-3527, our fax number is (402) 352-5552, the superintendent's email is [dan.hoesing@schuylercommunityschools.org](mailto:dan.hoesing@schuylercommunityschools.org), and our website is located at <http://www.schuylercommunityschool.org>

# PEKNY & ASSOCIATES, CPA'S, PC

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## 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

Board of Education  
Schuyler Community Schools  
District No. 123, Colfax County  
Schuyler, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools' basic financial statements and have issued our report thereon dated November 5, 2019.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuyler Community Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Schuyler Community Schools, District No. 123'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 did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiency as item number 2019-001.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Schuyler Community Schools, District No. 123's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclose one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2019-002.

## **School District's Response to Findings**

Schuyler Community Schools, District No. 123's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Schuyler Community Schools, District No. 123's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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

*Pekny & Associates, CPA's, PC*

Pekny & Associates, CPA's, PC  
November 5, 2019

# PEKNY & ASSOCIATES, CPA'S, PC

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education  
Schuyler Community Schools  
District No. 123, Colfax County  
Schuyler, Nebraska

### Report on Compliance for Each Major Federal Program

We have audited Schuyler Community Schools, District No. 123's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for the compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Schuyler Community Schools District No. 123's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Schuyler Community Schools, District No. 123's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Schuyler Community Schools, District No. 123's compliance.

### Opinion on Each Major Federal Program

In our opinion, Schuyler Community Schools, District No. 123 complied, in all material respects, with types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2019.

## Report on Internal Control over Compliance

Management of Schuyler Community Schools, District No. 123 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Schuyler Community Schools, District No. 123's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuyler Community Schools, District No. 123's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Pekny & Associates, CPA's, PC*

Pekny & Associates, CPA's, PC  
November 5, 2019

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2019**

<u>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture:</u>			
Pass through Nebraska - Department of Education			
Child Nutrition Cluster:			
National School Lunch Program	10.555	19-0123	\$ 887,964
Summer Food Service Program for Children	10.559	19-0123	17,254
Total Child Nutrition Cluster			<u>905,218</u>
School Lunch Equipment	10.579	19-0123	10,110
Fresh Fruit and Vegetable Program	10.582	19-0123	49,910
Pass through Nebraska - Department of Health and Human Services			
Food Distribution Program(Note B)	10.565	19-0123	<u>97,114</u>
Total U.S. Department of Agriculture			1,062,352
<u>U.S. Department of Education:</u>			
Pass-through Nebraska - Department of Education:			
Title I Cluster			
Special Education Cluster:			
Special Education IDEA - Base	84.027	19-0123	92,576
Special Education IDEA - Enrollment/Poverty	84.027	19-0123	299,737
Special Education IDEA - NonPublic	84.027	19-0123	11,521
Special Education IDEA - Preschool	84.173	19-0123	4,648
Total Special Education Cluster			<u>408,482</u>
Title I - Part A	84.010	19-0123	650,794
Title I - Accountability	84.010	19-0123	9,843
Title I - School Improvement Grant (SIG)	84.010	19-0123	270,007
Career and Technical Education	84.048	19-0123	4,934
Title II - Part A - Supporting Effective Instruction	84.367	19-0123	57,348
Title III - English Language Acquisition	84.365	19-0123	92,784
Title III - Immigrant Education	84.365	19-0123	10,813
Title IV Part B	84.287	19-0123	296,137
Total U.S. Department of Education			<u>1,801,142</u>
<u>U.S. Department of Health and Human Services:</u>			
Pass-through Nebraska - Department of Health and Human Services			
Medicaid Cluster:			
Medical Assistance Program	93.778	19-0123	45,537
Total Medicaid Cluster			<u>45,537</u>
Total Expenditures of Federal Awards			<u>\$ 2,909,031</u>

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal award activity of Schuyler Community Schools, District No. 123, Colfax County, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – FOOD DISTRIBUTION**

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

**NOTE C – INDIRECT COSTS**

Schuyler Community Schools District No. 123, Colfax County did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.



**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
YEAR ENDED AUGUST 31, 2019**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

2019-001 – Monitoring

*Criteria:* Internal controls should be in place to provide reasonable assurance that all transactions of the District are properly recorded and reported.

*Condition:* Two checks were made for the wrong amount in the activity fund.

*Cause:* The District has a limited number of employees in the accounting function, thus limiting its internal control procedures.

*Effect:* Schuyler Community Schools, District No. 123's monitoring policy needs to be enforced to provide reasonable assurance that all transactions of the District are properly recorded and reported.

*Recommendation:* Schuyler Community Schools, District No. 123 should enforce its internal control policies and practices to provide reasonable assurance that all transactions of the District are properly recorded and reported.

*District's Response:* Schuyler Community Schools, District No. 123 will continue to implement internal control policies to strengthen its current accounting practices, segregation of duties and oversight of all transactions.

2019-002 -ADA/ADM Noncompliance

*Criteria:* The District should comply with all provisions of laws, regulations, contracts, and grant agreements relating to the financial statements and student membership and attendance reporting.

*Condition:* Reports on average daily attendance (ADA) and average daily membership (ADM) by the District did not match with the records from Nebraska Department of Education.

*Cause:* This condition was caused by a computer malfunction with the Nebraska Department of Education's software system, which did not use the correct attendance information submitted by the District.

*Potential Effect:* Misreporting the ADA/ADM of the District could impact the Nebraska Department of Education's state aid calculation and alter what the District receives in state aid as well as other services.

*Recommendation:* Procedures should be implemented to ensure the correct information for ADA/ADM is being reported on the Nebraska Department of Education's system.

*District's Response:* Schuyler Community Schools, District No. 123 will review the data submitted to the Nebraska Department of Education to ensure accurate information is being reported for ADA/ADM.

**FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS**

None

**SCHUYLER COMMUNITY SCHOOLS  
DISTRICT NO. 123, COLFAX COUNTY  
SCHUYLER, NEBRASKA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDING AUGUST 31, 2019**

**FINDINGS-FINANCIAL STATEMENTS AUDIT**

**SIGNIFICANT DEFICIENCIES**

**FINDING 2018-001 – Internal Control – Segregation of Duties**

*Statement of Condition:* There was a lack of segregation of duties in the accounting functions over cash receipts, disbursements, and recording of transactions.

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

*Current Status:* There were improvements in internal control. The activity fund still needs to improve. See schedule of findings and questioned costs.



# Schuyler Community Schools

401 Adam Street, Schuyler, Ne 68661  
Superintendent Dr. Daniel Hoelsing  
Phone: 402-352-2421 Fax: 402-352-5552

## CORRECTIVE ACTION PLAN

November 5, 2019

NEBRASKA DEPARTMENT OF AGRICULTURE,  
NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES,  
AND NEBRASKA DEPARTMENT OF EDUCATION

Schuyler Community Schools, District No. 123 respectfully submits the following corrective action plan for the year ended August 31, 2019.

Name and address of independent public accounting firm:

Pckny & Associates, CPA's, PC  
200 E 12<sup>th</sup> Street  
Schuyler, NE 68661

Audit period: Year ended August 31, 2019.

The findings from the November 5, 2019, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### FINDINGS AND QUESTIONED COSTS RELATED TO FINANCIAL STATEMENTS SIGNIFICANT DEFICIENCIES

#### Internal Control Over Financial Reporting

##### FINDING 2019-001

*Criteria:* Internal controls should be in place to provide reasonable assurance that all transactions of the District are properly recorded and reported.

*Condition:* Two checks were written in the activity account in error. Due to strong oversight practices, both errors were found, refunds received and deposited back to the activity account within the fiscal year.

*Recommendation:* Schuyler Community Schools, District No. 123 will continue to enforce internal control policies and practices to provide reasonable assurance that all transactions of the District are properly recorded and reported.

*Action Taken:* Schuyler Community Schools, District No. 123 will continue to implement internal control policies to strengthen its current accounting practices, segregation of duties and oversight of all transactions.

**Dr. Daniel Hoelsing**  
Superintendent  
401 Adam Street  
Schuyler, NE 68661  
Phone: 402-352-3527  
Fax: 402-352-5552

**Darli Vrba**  
K-12 Special Education Administrator  
200 W. 10<sup>th</sup> Street  
Schuyler, NE 68661  
Phone: 402-352-5514  
Fax: 402-352-2644

**Dave Gibbons**  
PK-12 Director of Curriculum, School  
Improvement and Special Services  
200 West 10<sup>th</sup> Street  
Schuyler, NE 68661  
Phone: 402-352-5514 Fax: 402-352-2644

FINDING 2019-002

*Criteria:* The District should comply with all provisions of laws, regulations, contracts, and grant agreements relating to the financial statements and student membership and attendance reporting.

*Condition:* Reports on average daily attendance (ADA) and average daily membership (ADM) by the District did not match with the records from Nebraska Department of Education due to a computer malfunction with the Nebraska Department of Education's software system.

*Recommendation:* Procedures should be implemented to ensure the correct information for ADA/ADM is being reported on the Nebraska Department of Education's system.

*Action Taken:* Schuyler Community Schools, District No. 123 will review the data submitted to the Nebraska Department of Education to ensure accurate information is being reported for ADA/ADM.

If the Nebraska Department of Agriculture, Nebraska Department of Health and Human Services or the Nebraska Department of Education has questions regarding this plan, please call Dr. Daniel Hoelsing at 402 352-3527.

Sincerely,

A handwritten signature in blue ink that reads "Daniel Hoelsing". The signature is written in a cursive style with a large, looping initial "D".

Daniel Hoelsing, Superintendent  
Schuyler Community Schools, District No. 123  
November 5, 2019

**2020-21**  
**CERTIFICATED STAFF MASTER AGREEMENT**

THIS AGREEMENT was made and entered into this *11th day of November, 2019* by and between the SCHUYLER COMMUNITY SCHOOLS (SCS) SCHOOL BOARD and the SCHUYLER EDUCATION ASSOCIATION OF SCHUYLER COMMUNITY SCHOOLS (SEA).

**I. LEAVE AGREEMENT**

**1.1 PERSONAL TIME OFF (PTO)**

Certified Staff shall receive 11 days of Personal Time Off (PTO) each year. PTO days include personal illness, immediate family illness, bereavement and personal leave.

The immediate family is defined as a wife or husband, (step) son or (step) daughter, father or mother of the wife and husband, sister or brother, grandchild, grandmother or grandfather. Personal leave is defined as taking a day(s) off work to be used at the discretion of the individual employee.

When requesting PTO days, except for illness and emergencies, give the Principal one (1) week of lead-time. Staff members are encouraged to make all PTO requests as early in the year as possible in order to obtain substitute teachers. Once a request is granted, that day or days will be categorized as PTO (if you have PTO days remaining) and will be deducted from your total PTO days. When all of your PTO days are used, any other days used must be for bereavement or sick leave and will be taken from an individual's personal accumulated sick days. Once all of your PTO and personal accumulated sick days are used, staff members will either qualify for the emergency medical sick leave bank or they will be docked accordingly.

Unused PTO shall accumulate up to 50 days of sick or bereavement leave. The administration reserves the right to require a certificate from a medical doctor when a person is using accumulated sick days. An employee is not permitted to go into a negative balance on PTO. Once a zero PTO balance results and the certified staff member is not using accumulated sick/bereavement leave or the Emergency Medical Leave Bank, and a teacher must be absent, salary deductions will be made on the basis of 1/185<sup>th</sup> of the teacher's salary schedule placement *for* each day absent.

If, at the beginning of a contract year, a full time certified employee has 50 accumulated sick/bereavement days - and at the end of the same contract year the same full time certified employee has accumulated sick/bereavement of 50 days – for any unused days the full time certified employee shall receive \$100/unused day. For example: Staff member “X” starts the school year w/ 50 accumulated sick/bereavement days. At the beginning of the school year “X” receives 11 PTO days. “X” donates 1 day to the emergency medical leave bank (EMLB). During the year “X” uses 3 PTO days. “X” would receive \$700 (subject to withholding) on or before their September paycheck.

If a certified staff member has used all 11 PTO days, any leave day(s) requested must be accompanied by a written reason for the requested leave – exception sick days.

At the beginning of the school year, the superintendent's office shall notify each employee concerning his/her accumulated sick/bereavement days.

Based on substitute availability, six (6) teachers will be granted PTO days the day prior to or the day following a school vacation. These requests will be filled on a first come first serve

basis. For purposes of this section, school vacation will mean Fall Break, Labor Day, Thanksgiving, Christmas, School Holiday, Easter Vacation, Summer Vacation and Memorial Day.

PTO requests on scheduled parent-teacher conferences and district or building level professional development days will be limited to sick or emergency leave approval. Any leave granted by the administration beyond the teacher's PTO days shall result in a reduction of the teacher's compensation by one (1) contract day's pay for each day missed.

PTO days will be reduced in one-hour increments

## 1.2 PROFESSIONAL LEAVE.

Teacher initiated professional leave shall be limited to five (5) days. More days may be granted with administrative approval for special circumstances. Professional leave will be granted to teachers to make school visitations, attend workshops and professional meetings, register for college classes, or appointments with college personnel. All requests for such leave shall be made in advance to the administration. All professional leave requests are subject to administrative approval. Expenses will be paid for workshops and professional meetings when the Board of Education makes a mandatory request that staff attend. Mileage will be paid to one (1) person for transportation of up to four (4) attending staff members. Professional leave does not include instruction time missed by a coach or sponsor who is attending to scheduled duties related to their position as coach or sponsor.

## 1.3 BEREAVEMENT LEAVE CLARIFICATION

A teacher may be granted leave for bereavement purposes to the extent of the teacher's accumulated sick leave for a member of the immediate family, as defined by the master contract (refer to definition to immediate family in 1.1). A maximum of two personal accumulated sick leave days will be granted for bereavement leave not fitting the "immediate family" description.

## 1.4 LEAVE OF ABSENCE.

A teacher who has been employed by Schuyler Community School for seven years of continuous full-time teaching may request a one-year leave of absence. The teacher must apply for leave in writing on or before March 1 of the year preceding the school year of the leave. In its sole discretion, the Board of Education shall determine the number of leaves of absence, if any, which will be permitted during a school year.

If the number of applicants exceeds the number of leaves authorized by the Board, the leaves will be granted in the order of the seniority of the applicants. Seniority shall be defined as the number of continuous full-time years of employment in the district as a teacher. A break in service will terminate a teacher's seniority under this provision. If two or more teachers tie in seniority, the tie will be broken by a flip of the coin.

Time during a leave of absence and time when a teacher has been reduced in force and is not teaching full-time for Schuyler Community School shall not constitute a break in service for the purpose of seniority in other provisions of the negotiated agreement where seniority may be applicable. However, any years of leave of absence and any years of absence prior to recall for a teacher who has been reduced

in force will not count as years of employment for the purpose of increased seniority or any other provision of this agreement.

For the purpose of this section only, a teacher who is granted a leave of absence shall lose seniority and upon returning to the employment of the school district shall earn seniority anew. For example, if a teacher with 20 years of continuous full-time teaching experience applies for a leave of absence and has the greatest seniority of all applicants, the teacher will be given first preference in granting the leave. Upon returning to the district after the completion of the leave, the teacher's prior seniority will expire and he/she will begin to acquire seniority as if the first year after the leave were the teacher's first year of employment. This provision will prevent teachers with the greatest seniority from dominating the leaves of absence and will rotate the opportunity for such leaves among the staff. A teacher desiring to return to employment after a leave of absence shall be required to submit a written statement of her or his intention to return on or before March 15 of the school year of the leave. The failure of the teacher to submit a written statement of intention to return by March 15 shall constitute a refusal of employment for the following school year and shall authorize the Board of Education to take action to terminate the employment.

During the period of the leave, the teacher may continue health and life insurance coverage by paying the premiums in advance as mutually agreed upon by the staff member and administration. Upon return, any benefits which had accrued prior to the leave will be restored to the teacher, but the leave of absence shall not be considered as a year of employment by the school district for advancement on the salary schedule. A teacher returning from a leave of absence shall be placed in a teaching position for which she or he is endorsed.

#### 1.5 EMERGENCY MEDICAL LEAVE BANK.

The EMLB (Emergency Medical Leave Bank) has been established to protect certified staff participants from financial loss due to extended absence from contracted duties.

##### I. Purpose

The bank may be used for: personal injury or illness; illness or injury of any member of the member's immediate family which requires the personal attendance of the employee; funeral/bereavement of any member of the employee's immediate family; or childbirth/adoption.

A limit of ten (10) days may be requested from the Emergency Medical Leave Bank for all types of deliveries or adoption. If a member has 30 days of annual/accumulated leave built up, the member may not request any additional maternity/paternity leave from the Emergency Medical Leave Bank. For example, if a member has 21 or more days accumulated, only the number of days needed to reach 30 may be requested. (Refer to the definition of "immediate family" in section 1.1.)

##### II. Membership

Emergency Medical Leave Bank (EMLB) membership shall be available for any certified staff member who: donates one (1) full day of annual PTO leave to the bank. This must happen each year that the staff member chooses to belong to the EMLB. A certified staff member shall not be eligible to apply for EMLB days during extended contract time.

The amount of bank days shall not exceed the total number of days contributed by certified staff participants. At the completion of each contract year, (after the last counted contractual day), the balance of the account shall become zero (0) days.

Assessment of bank days shall take place at the beginning of a certificated staff member's contractual year. The beginning of a member's contractual year will be the first day of the counted contractual

days. Membership will only be taken during the first five (5) working days of a certified staff member's contractual year if contracts are accepted and signed. By the end of the tenth working day of the contractual year, the Schuyler Community School building representatives shall provide the superintendent's office with a list of the certified staff members who have agreed to participate in the EMLB and contribute a minimum of (1) day of annual PTO to the bank. A staff member may provide extra days to the EMLB by donating accumulated sick leave to the bank. A second assessment for (1) additional PTO or accumulated sick leave day(s) per member may be made prior to the first day of the second semester of the contract year. Contribution to the second assessment is voluntary and does not affect membership status. Schuyler Community School building representatives shall provide notification of this assessment to the superintendent's office.

The superintendent's office shall be responsible for maintaining records and completing bookkeeping for the EMLB. Bank days donated may not be withdrawn if a member decides to withdraw from the bank.

### III. Eligibility

Eligibility to withdraw EMLB days shall require: contribution of the required day(s) during the current contractual year; all annual PTO days and accumulated sick leave days must have been used; the absence must be for three or more successive contractual days; the extended absence must meet the guidelines established; and the application form must be accompanied by a statement from a physician or school nurse indicating the necessity of the absence if for reasons other than funeral/bereavement. (Exception: the three successive days absence guideline does not apply to regularly scheduled (monthly) absences that are necessary for the treatment of a chronic/ongoing medical condition.) When applicable, long term disability benefits would commence after all annual PTO days and accumulated sick leave days and allowed EMLB days have been utilized. The long term disability compensation waiting period is 30 calendar days from the first day of the employee's absence. The EMLB cannot be used when workman's compensation is applicable. The workman's compensation waiting period is 7 calendar days from the first day of the employee's absence.

It is the responsibility of each certificated staff member to contact the District Business Manager to apply for LTD.

### IV. Application

Application for EMLB days shall be made to the Schuyler Community Schools building representatives. Building representatives shall be defined as the certified staff members elected to the Schuyler Education Executive Board from Schuyler Community Schools. Application must be made within five (5) days of returning to work after the extended absence. Planned leaves may be applied for up to 30 days prior to the event. After the superintendent and district business manager are informed that an application is made, the teacher's salary will not be affected unless deductions are necessary after all requests are considered. The Schuyler Community School building representatives will consider applications within ten (10) working days of the application.

A member shall make a personal appearance before the Schuyler Community Schools building representatives if applying for EMLB days for two (2) consecutive years.

## II. INSURANCE INFORMATION

### 2.1 LIFE INSURANCE.

The Board of Education will provide each teacher term life insurance in the amount of \$25,000 with the Board paying the premium. (An additional \$15,000 of coverage may be purchased for \$/month by the insured.)

## 2.2 HEALTH AND ACCIDENT.

The School District shall provide Blue Cross Blue Shield health dual option insurance and single dental insurance coverage through the EHA on a four tier format for all certified staff electing to be covered and their dependents when applicable. A certified staff member who has a spouse that is employed as a certified staff member in another school district or ESU, and who is eligible for that district's or ESU's health insurance are encouraged to work cooperatively with Schuyler Community Schools in sharing health insurance costs. SCS is willing to work with the spouse's district in deciding which district will hold the health insurance policy. The certified staff members and dependents who are covered by SCS health insurance shall receive the benefits provided for teachers and their dependents who are insured under group insurance plans, namely \$1,200 Deductible/\$3,600 HSA (Dual Option) health coverage and PPO 80% and single A and B with 50% C dental coverage, issued by Blue Cross/Blue Shield of Nebraska Educator's Health Alliance, for insuring the NSEA Nebraska Teachers Group. There will be no cash payments added to the salaries in lieu of taking this fringe benefit. Exception for clarification: if the staff member of Schuyler Community Schools has a spouse who is also a staff member of Schuyler Community Schools, the Board will pay for the fringe benefit in the amount necessary but not more than the amount set out above. This would entitle a teaching husband-and-wife combination in the above situation to a fully paid family dental benefit. There would be no cash allowance in lieu of any available fringe benefit in the above instance.

When a wife and husband no longer have dependents, the wife will receive single coverage and the husband will receive single coverage. The wife and husband will each receive single dental coverage.

The four (4) tier health coverage include the following monthly payments:

### **2020-21 Health Insurance Costs (5% Discount Rate).**

<b>\$1,200 Deductible</b>	<b>Health</b>	<b>Dental</b>	<b>Total Cost</b>
Employee	\$638.88	\$29.54	\$8,021.04
Employee and Child(ren)	\$1,181.90	\$29.54	\$14,537.28
Employee and Spouse	\$1,341.62	\$29.54	\$16,453.92
Employee, Spouse and Child(ren)	\$1,801.45	\$29.54	\$21,971.88
Married Couple Benefit (Family Dental)		\$53.75	\$645.00

<b>\$3,600 HSA</b>	<b>Health</b>	<b>Dental</b>	<b>Total Cost</b>
Employee	\$548.34	\$29.54	\$6,934.56
Employee and Child(ren)	\$1,014.46	\$29.54	\$12,528.00
Employee and Spouse	\$1,151.53	\$29.54	\$14,172.84
Employee, Spouse and Child(ren)	\$1,546.21	\$29.54	\$18,909.00
Married Couple Benefit (Family Dental)		\$53.75	\$645.00

## 2.3 INCOME PROTECTION.

The Board of Education will provide and pay for the income protection plan (long term disability) for each teacher.

## 2.4 IRS SECTION 125 PLAN.

The Schuyler Community Schools has in place an Internal Revenue Service Section 125 Plan.

### III. SALARY INFORMATION

3.1 SALARY SCHEDULE. The salary schedule for the teachers shall be in accordance with Appendix "A" attached hereto with a base salary of **\$ 36,250**.

3.2 EMPLOYMENT PERIOD. The annual employment period for teachers shall be 185 contract days.

3.4 VERTICAL MOVEMENT. In no case can a teacher move vertically more than one step per year. All teachers shall move vertically one step down at the beginning of the contract year for each year of experience, providing the teacher is not at the bottom step of a salary schedule column. Teachers initially hired for one semester or longer shall be credited with one year of experience for that partial year.

#### 3.5 HORIZONTAL MOVEMENT.

A teacher wishing to move horizontally on the salary schedule must meet the following criteria:

(A) All hours beyond the bachelor's degree must be:

- (1) Graduate hours,
- (2) Must be in accordance with a schedule of courses leading toward a Master's degree,
- (3) Must be approved by the superintendent, or
- (4) The Superintendent of Schools is authorized to give written permission for a certificated staff member to take nine (9) hours of college credit, which is not in an advanced degree program. The Superintendent of Schools will approve courses prior to enrollment. Courses which are considered an enhancement to student instruction will be given priority consideration.

(B) The BA+36 column will no longer exist with the following exceptions:

- Certified staff that are in the BA+36 column at the beginning of the 2006-2007 contract year will be allowed to continue vertical movement on the BA+36 column until they have reached step 14 (1.72 index) for contract year 2006-2007 and step 15 (1.76) for contract year 2007-2008. All vertical movement on the BA+36 column will be at a 4% rate regardless of any subsequent changes in the vertical movement rate of compensation.

(C) Columns which recognize MA + 9 hours, MA + 18 hours, and MA + 27 are included in the salary schedule. To be recognized, the following criteria must be met:

- (1) hours must be beyond those required for endorsements in teaching areas,
- (2) all hours must be on graduate level,
- (3) all hours must be in the teacher's specialty field in which he/she is assigned,
- (4) all hours must be approved by the superintendent. Hours for which approval is not given will be explained in writing by the superintendent for the teacher's information.

The intent of the three columns (MA+9; MA+18; MA+27) is to recognize individuals who have taken graduate work beyond the MA, which is taken for professional improvement, or work on a doctorate.

(D) It is a teacher's responsibility to notify the superintendent's office in writing no later than May 15 if s/he intends to move horizontally on the schedule for the coming school year. If the teacher fails to notify the office of the superintendent by May 15 he/she may not be advanced horizontally for the coming year.

(E) Credits earned or reported after the opening day of school will not be counted on the salary schedule until the next contract year.

(F) It is the responsibility of the teacher to have on file in the superintendent's office transcripts of all college credit earned that is pertinent to that teacher's placement on the salary schedule, pertinent to meeting state accreditation standards, and for verification of data used in state aid applications.

3.6 SUBSTITUTE TEACHING. When a certified staff member is asked by the administration to substitute during their planning period in another teacher's absence, the teacher substituting shall receive:

All teachers will receive 17.50 dollars per period. In the event that a staff member covers less than a full period of time, the following is the prorated payment:

- Less than half of a period (20 minutes) – no compensation
- Half or more of a period - \$17.50
- Writing lesson plans for another teacher's long-term leave - \$17.50 per day, up to 10 days or until long-term sub is secured.

3.7 TEACHING EXTRA CLASSES. A 6th thru 12th grade teacher who teaches a full class period during his/her plan period (forfeiting all of a planning period) shall receive an additional fraction of his/her salary equivalent to one (1) period of the day.

3.8 PART-TIME TEACHERS. Part-time teachers will be placed on an adjusted index to compensate for the ten non-teaching days on the contract, unless such teacher is otherwise compensated for these days.

$$\text{Adjusted Index} = \frac{\text{Index} \times (10 + (175 \times \text{part-time employee}))}{185}$$

Accordingly, the equivalent ratio of employment shall be applied to all benefits listed in this document. Non-teaching in service days shall be established at the beginning of the contract year.

### 3.9 EXTRA DUTY PAY

#### 3.9A EXTRA DUTY SCHEDULE CLASSIFICATIONS

Class 0 – (unpaid)

FCA  
Wrestling Aids

#### Class I

Art Club  
Flags  
National Honor Society  
9<sup>th</sup> Grade Sponsor  
S Club Assistant

#### Class II

AV Director  
Mock Trial  
10<sup>th</sup> Grade Sponsor  
12<sup>th</sup> Grade Sponsor

#### Class III

11<sup>th</sup> Grade Sponsor(s) 2 times the money  
Science and Math Club  
Cultural Unity Club  
Year Book/Journalism  
S Club  
SADD  
FFA Assistant  
Elementary Recorder Choir  
Youth Program Coach (FB, VB, Wr, GBB, BBB)

#### Class IV

One Act Play Asst. Director  
FCCLA  
FFA  
Musical  
Plays  
HS Student Council  
Vocal Music

#### Class V

Junior High Assistant Coaches  
Football  
Volleyball  
Boys' & Girls' Basketball  
Boy's & Girls' Track  
Wrestling  
Cross Country  
One Act Play Director  
Strive Sponsor/Channel 99  
Dance Team

#### Class VI

Junior High Head of Program Coaches  
Football  
Volleyball  
Boys' & Girls' Basketball  
Boy's & Girls' Track  
Wrestling  
Cross Country  
*\*Head coaches on step 10 will be placed  
at 9% for the 2015-16 contract year.*

#### Class VI(Continued)

Assistant Cross Country  
Speech Asst. Director  
Intramural Coordinator

#### Class VII

Assistant Softball  
Assistant Soccer  
Assistant Track  
Cross Country  
Speech Head Director

#### Class VIII

Head Golf Coach  
Assistant Coaches  
Basketball  
Football  
Volleyball  
Wrestling  
*(including  
9<sup>th</sup> Grade Coaching)*  
Cheerleader Sponsor

#### Class IX

Head Softball Coach  
Head Soccer Coach

#### Class X

Head Coaches  
Basketball  
Football  
Track  
Volleyball  
Wrestling  
Band

The following activities shall have constant % of the base or a set dollar amount and therefore are not placed on the above Extra Duty Schedule.

3.9B Extra Duty Pay Schedule – Based on Constant Percentages of the base

- Head Teacher – 7%
- Building level LAN Manager - \$300
- Head Weight Training Coordinator – 5%
- Assistant Weight Training Coordinator – 3%
- Middle School Student Council Sponsor – 3.9%.
- Schuyler Youth Group Sponsor – 3.9%
- Aerobic Trainer – 5% - If the position is shared by 2 people, each shall receive 3.25%
- Music Director 7<sup>th</sup> and 8<sup>th</sup> grade - \$50/public performance and approved activity outside of school time. Plus \$100/contest.
- School Improvement Team (SIP):
  - Chair of SIP – 6% If co-chairs, each gets 4%
  - School Improvement Team Committee members (K-8 only) – 2.5%
  - Target Area Goal Chair and School Profile Chair (High School only) – 3%
- SAT/504/Rural School IEP Case Managers (K-12: If added to a full teaching load) – 5%
- Assistant High School Musical Director (when there is a high school musical) – 2.5%
- Strive Assistant – \$10.00 per hour not to exceed a total of \$1,625.
- One Act Play Set Building Coordinator - \$750
- Grade-level Reading Coaches - \$500 per semester

3.9B EXTRA DUTY PAY SCHEDULE – CLASSIFICATIONS CATEGORIES

Experience	I	II	III	IV	V	VI	VII	VIII	IX	X
1	1.3	1.8	2.5	4.1	6.0	7.2	8.5	9.5	11.0	12.5
2	1.4	1.9	2.6	4.2	6.0	7.3	9.0	10.0	12.0	13.5
3	1.5	2.0	2.7	4.3	6.0	7.4	9.5	10.5	12.5	14.0
4	1.6	2.1	2.8	4.4	6.0	7.5	10.0	11.0	13.5	15.0
5	1.7	2.2	2.9	4.5	6.0	7.6	10.5	11.5	14.0	15.5
6	1.8	2.3	3.0	4.6	7.5	7.7	11.0	12.0	16.0	16.5
7	1.9	2.4	3.1	4.7	7.5	7.8	11.5	12.5	17.0	17.5
8	2.0	2.5	3.2	4.8	7.5	7.9	12.0	13.0	17.5	18.5
9					7.5	7.9	12.0	13.0	18.0	19.0
10					9.0	10.0	12.0	13.0	18.0	19.5

Percentage (times) base salary determines extra duty pay.

### 3.9C EXTRA DUTY REVIEW COMMITTEE

Purpose: This committee shall review the placement of coaching and sponsorship positions on the extra duty schedule. Any individual (sponsor or coach) may petition for an increase in compensation. Documentation that supports hours, effort, educational benefits, etc. will be required from the sponsor/coach submitting the request. Individuals must submit request and documentation by May 1<sup>st</sup>.

Committee Members: 1. Principal or Assistant Principal. 2. High School AD. This person will serve at the chair of the committee. 3. Two of the four building representatives.

Procedures: 1. Individual submits request and documentation to committee chairperson.  
2. Committee evaluates request and documentation.  
3. Review committee provides recommendations to SEA and board negotiating team by June 1<sup>st</sup>.  
4. The board negotiating team makes a recommendation to the entire board if approved by SEA and board negotiating teams.  
5. The entire board acts on the recommendation.

### 3.9D MISCELLANEOUS EXTRA DUTY PAY CONSIDERATIONS

1. Coaching pay includes pre-school athletic practice in the fall of the year.

2. Weight lifting coordinator and assistant coordinator pay includes the summer conditioning program.

3. Extended contract will be figured by taking  $1/185 \times$  the number of days of extended contract plus the experience in the BA column to step 7 (1.24). Minimum payment \$195.95/day; Maximum payment \$242.97/day. Current extended contracts are grandfathered and any reduction may be subject to provisions of the reduction in force policy. Extended contracts for new employees will be considered on an annual basis and listed as an "extra duty" assignment.

4. The Board of Education will pay individual teachers the minimum hourly wage for carrying out any assigned supervisory duties in connection with sports and ticket selling.

Exception: Teachers will receive their faculty pass for their first three supervisory duties. There will be no hourly wage for the first three supervisory duties.

### 3.9.E CURRICULUM IMPROVEMENT AND PROGRAM DEVELOPMENT REQUESTS

Staff requests to develop curriculum and improve programs can be funded to a maximum of \$7,000 at a rate of \$23 per hour. All projects will be completed "off contract time". Proposals developed by one or more teachers may be submitted throughout the school year. Proposals must include a) Title; b) Description; c) Rationale; d) Objectives; e) Budget; and f) Completion time line. Payment of staff members will occur upon project completion. All projects must be completed by August 1 of the current fiscal year so final payments can be made at the final board meeting of the fiscal year in August. Funds will be available on a quarterly basis with unused money carried over to the next quarter for other proposals. Proposals will be submitted by the

15<sup>th</sup> of the month to be considered by the school board at the next month's meeting. Quarters will conclude at the end of November, February, May and August.

### 3.9.F MISCELLANEOUS EXTRA DUTY PAY

-Summer Pay for SPED - Certified SPED teachers will be compensated at the rate of \$23.00 per hour.

-Summer school teachers – including kindergarten round-up – and high school weight room supervisors will be paid at the rate of \$23.00 per hour.

Incentive Pay: The board of education and the SEA will agree annually on incentive pay. The board will officially adopt the “teacher incentive plan” memorandum of understanding (MOU) in the fall of the current school year. Items considered for inclusion in the incentive plan and the amounts paid will be reviewed annually and attached to this document as Appendix “C”.

### 3.10 Living in the Schuyler School District Stipend

Refer to Appendix A

## IV. CONTRACT INFORMATION

### 4.1 CONTRACT RELEASE.

Release from contract for the purpose of accepting a new position in other educational systems will be granted prior to June 1<sup>st</sup>, and upon contracting a qualified replacement. Releases from contract after June 1<sup>st</sup> are allowable by mutual agreement between the teacher and the Board of Education.

## V. GRIEVANCE PROCEDURE

The grievance procedure shall be in accordance with Appendix "B" attached hereto.

## VI. DURATION

This contract shall be effective as of August 1, 2020 and shall continue in effect until July 31, 2021. If a new and substitute contract has not been duly entered into prior to July 31, 2022 the terms of this contract shall continue in full force and effective until such substitute contract is adopted, which shall then be fully retroactive to August 1, 2020.

## APPENDIX A

### DISTRICT RESIDENCY POLICY FOR CERTIFIED STAFF

It is the philosophy of the Schuyler Community Schools that all Schuyler Community Schools employees should live within the boundary of the Schuyler Community Schools district. Therefore the following provisions shall be put into place.

**Definitions:**

**Certified Staff:** All teachers who are contracted for a minimum of .50 FTE.

**Primary Domicile:** Living within the boundaries of Schuyler Community Schools District and is eligible to register to vote in the Schuyler district, and is not a registered voter in another school district.

**District:** A subdivision of the state (school) or of a county, city, village, or other political subdivision in which all registered voters residing within the district are entitled to participate in the election of any one or more candidates or in the determination by election of any question or proposition. (Nebraska Statute – Section 32-107)

**Residency:** 1) that place in which a person is actually domiciled, which is the residence of an individual or family, with which a person has a settled connection for the determination of his/her civil status or other legal purposes because it is actually or legally his/her permanent and principal home, and to which, whenever he/she is absent, he/she has the intention of returning, 2) the place where a person has his/her family domiciled even if he/she does business in another place. (Nebraska Statute – Section 32-116)

Any Schuyler Community Schools certified staff member who moves into District #19-0123 (Schuyler Community Schools) after January 1, 2006 is eligible to receive a \$1,000 bonus. The board reserves the right to inspect appropriate documentation to verify this action. The payment of said bonus will be made upon the board's completion and acceptance of such inspection.

No certified staff member may receive the described bonus more than once.

## APPENDIX "B"

### GRIEVANCE PROCEDURE

#### I. DEFINITION

- A. A "grievance" is an alleged violation or abuse of any term or condition of employment.
- B. A "grievant" is an employee(s) who files a grievance.
- C. "Day" means calendar day: Saturdays, Sundays, and State mandated legal holidays are excluded as the last day of the time limit.
- D. "Representative" is a person or agent designated to represent either party in the grievance procedure.
- E. "Party in interest" is a person, agent, or agency with an interest in the grievance.

#### II. PROCEDURE

- A. Grievances shall be processed promptly and expeditiously.
- B. Time notwithstanding, grievances shall be adjudicated as set out within this grievance procedure.
- C. Formal grievance shall be filed in writing. Communications and decisions concerning formal grievance shall be in writing.
- D. Provided requests for grievances are filed two (2) days prior to the hearing, parties in interest shall be permitted representatives limited to two persons at all levels of the procedures, and witnesses determined by the person or body conducting the hearing, provided requests for such are filed two (2) days prior to the hearing.
- E. Failure by a grievant to process a grievance within the specified time limit shall render the grievance as waived or settled in favor of the Board of Education.
- F. After Level III, there shall be no additional evidence submitted during the grievance process.

#### III. PROCESSING

##### A. Level I - Informal Grievances

In order to resolve the grievance, a grievant shall discuss informally with his/her immediate superior, the principal, and any alleged violation of abuse making up the grievance within fourteen (14) days of the occurrence. Failure to resolve the grievance within (7) days shall advance it to Level II.

##### B. Level II - Formal Grievances

A grievant shall file a formal written grievance with the principal within thirty (30) days of the occurrence, and said writing shall contain a precise statement of the nature of the grievance, shall identify the article or provision of the contract or item arrived at through negotiation allegedly violated, shall present the evidence, shall state the remedy requested, and shall be signed by the grievant. The principal

shall issue a decision within seven (7) days of receipt.

C. Level III - Appeals to the Superintendent of Schools

1. Within five (5) days of the decision at Level II, the grievant may request an appeal to the superintendent. The appeal shall include all materials previously submitted.
2. The superintendent shall establish a hearing within ten (10) days following such requests and shall notify the grievant at least five (5) days prior to the hearing date.
3. Within five (5) days after the hearing, the superintendent shall notify the parties in interest of his decision.

D. Level IV - Appeals to the Board

Grievances appealed to the Board shall be processed as in Level III, except that the Board will establish a hearing within thirty (30) days.

E. General Provisions

1. No prejudice will attend any party in interest by reason of the utilization or participation in the grievance procedure.
2. The filing or pendency of any grievance shall not impede the normal management operation of the schools.
3. All records of grievance processing shall be filed separately.
4. Parties in interest will cooperate in investigating and providing pertinent information concerning a grievance being processed.

## Appendix "C"

### 2019-20 Incentive Pay Program

Items listed below are considered outside of scope of regular teaching assignments and considered for additional compensation and/or payment under the Schuyler Community Schools Master Agreement provision for Incentive Pay. Items identified below are in mutual agreement between the board of education and the Schuyler Education Association.

#### **Teach College Credit Course under the guidelines outlined by the Institution granting college or dual credit for the class. \$100 per college credit hour**

- a. Master Degree Teacher.
- b. Approval of course curriculum with the college.
- c. Enroll students and teach college course.
- d. Assess student progress and submit grades to the high school and college.
- e. Stipends paid in July payroll following course completion.

#### **Teach Language (Spanish/English) Course \$50 per person/ \$500 maximum**

- a. Course designed to promote progress toward employee bilingual certification.
- b. Submit required class schedule: minimum of 24 hours.
- c. Employee cost to enroll: \$10 per participant.
- d. Submit required class attendance and course evaluation.
- e. Stipends paid in January/July payroll following course completion.

#### **College tuition reimbursement for courses completed for additional endorsement or advanced degree without salary advancement.**

- a. College Course for additional endorsement or advanced degree in approved area.
- b. Course must be approved prior to enrollment.
- c. Reimbursement for actual tuition cost up to \$200 per credit hour.
- d. Incentive reimbursement *is upon proof of registration for the course or* upon successful completion of the course. *If paid in advance, transcripts must be provided to verify successful completion of the course or repayment is required.*
- e. If used for salary advancement, tuition incentive must be repaid prior to advancement.
- f. Limit of 30 credits per semester. (first come, first serve basis)

**Wellness Day:** (Optional) any staff member and/or spouse choosing to participate in the "Wellness Day" program may do so by donating a day of PTO in exchange for a reduced membership to Anytime Fitness Center. Donation of one day will result the district picking up the monthly membership fee above \$10. *The program will cover November 2019 through May 2020 (7 months).*

**Workshop Stipend:** (Optional) any staff member who conducts a workshop during a professional development day is entitled to a \$50 stipend per workshop. Limit \$100 per day.

**Family Literacy Grant Program:** (Optional) any teacher who volunteers to host a parent involved in the Family Literacy Grant Program is entitled to a \$250 stipend for each parent. Limit: 4 parents per year.

**SCHS School Improvement Grant (SIG) Incentive:  
Math and Reading Improvement Incentives**

Math Performance	\$4,000
Reading Performance	\$4,000

**BILINGUAL CERTIFICATION: \$500 per year for 5 years.**

1. Participate in the State of Nebraska “Seal of Biliteracy Program”
2. Attain Proficiency on Form B of the AAPPL-ACTFL Assessment of Performance toward Proficiency in Languages Test.
3. Must recertify every 5 years.

**DISTRICT RESIDENCY POLICY FOR CERTIFIED STAFF**

It is the philosophy of the Schuyler Community Schools that all Schuyler Community Schools employees should live within the boundary of the Schuyler Community Schools district. Any Schuyler Community Schools certified staff member who moves into District #19-0123 (Schuyler Community Schools) after January 1, 2006 is eligible to receive a **\$1,000** bonus. The board reserves the right to inspect appropriate documentation to verify this action. The payment of said bonus will be made upon the board’s completion and acceptance of such inspection. (Appendix “A” of the Certified Staff Master Agreement)

**Workforce Housing Initiative Pilot Program (WHIPP)**

In addition, any Schuyler Community Schools certified staff member who qualifies for the residence program and elects to participate in WHIPP as a renter or owner shall be eligible for additional compensation as specified below:

**WHPP Home Renter:** \$1,000 per year for 5 years (Total \$5,000)

**WHPP Home Owner:** \$2,000 per year for 5 years or a total of \$10,000 lump sum payment

**Schuyler Education Association**

**Board of Education**

\_\_\_\_\_  
President

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Negotiator

\_\_\_\_\_  
Secretary

**VII. ENTIRE AGREEMENT**

This agreement sets forth the entire intent and understanding of all parties hereto on the subject hereof.

IN WITNESS WHEREOF, the parties hereto have hereunder caused this instrument to be executed on the **11<sup>th</sup> day of November, 2019.**

For the Board of Education

For the Schuyler Education Association

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Addendums outside the enforcement of this contract

\*According to Neb. Statute 48-811, 816 and 818 reflected in SCS policy 407.07, the following timelines are in affect beginning w/ the 2013-14 contract and continuing until changed by state statute.

- September 1 or earlier– SEA recognition requested
- October 1 or earlier– Board response to SEA request
- November 1 or earlier– Negotiations shall begin
- February 8 – if needed – mandatory mediation or fact-finding (unless waived by all parties)
- March 25 (with exception) negotiations, mediation and fact-finding shall end
- If no agreement – file a petition w/ the CIR
- September 15 of the following year - CIR renders decision

\*A “salary schedule” committee shall be organized annually by the superintendent:

- The committee shall be made up of teachers, administrators and board members
- To research traditional and unique salary schedules
- To present to the board and SEA a salary schedule for discussion
- To be completed prior to the start of negotiations

**Schuyler Community Schools Salary Schedule  
2020-2021**

\* Allow 7 years outside experience

Base \$36,250  
Acros 0.0500  
Down 0.0400

Grandfathered

	BA	BA+9	BA+18	BA+27	BA+36	BA+45	MA	MA+9	MA+18	MA+27
1	\$36,250.00	\$38,062.50	\$39,875.00	\$41,687.50	\$43,500.00	\$43,500.00	\$43,500.00	\$45,312.50	\$47,125.00	\$48,937.50
	1.0000	1.0500	1.1000	1.1500	1.2000	1.2000	1,2000	1.2500	1.3000	1.3500
2	\$37,700.00	\$39,512.50	\$41,325.00	\$43,137.50	\$44,950.00	\$44,950.00	\$44,950.00	\$46,762.50	\$48,575.00	\$50,387.50
	1.0400	1.0900	1.1400	1.1900	1.2400	1.2400	1.2400	1.2900	1.3400	1.3900
3	\$39,150.00	\$40,962.50	\$42,775.00	\$44,587.50	\$46,400.00	\$46,400.00	\$46,400.00	\$48,212.50	\$50,025.00	\$51,837.50
	1.0800	1.1300	1.1800	1.2300	1.2800	1.2800	1.2800	1.3300	1.3800	1.4300
4	\$40,600.00	\$42,412.50	\$44,225.00	\$46,037.50	\$47,850.00	\$47,850.00	\$47,850.00	\$49,662.50	\$51,475.00	\$53,287.50
	1.1200	1.1700	1.2200	1.2700	1.3200	1.3200	1.3200	1.3700	1.4200	1.4700
5	\$42,050.00	\$43,862.50	\$45,675.00	\$47,487.50	\$49,300.00	\$49,300.00	\$49,300.00	\$51,112.50	\$52,925.00	\$54,737.50
	1.1600	1.2100	1.2600	1.3100	1.3600	1.3600	1.3600	1.4100	1.4600	1.5100
6	\$43,500.00	\$45,312.50	\$47,125.00	\$48,937.50	\$50,750.00	\$50,750.00	\$50,750.00	\$52,562.50	\$54,375.00	\$56,187.50
	1.2000	1.2500	1.3000	1.3500	1.4000	1.4000	1.4000	1.4500	1.5000	1.5500
7	\$44,950.00	\$46,762.50	\$48,575.00	\$50,387.50	\$52,200.00	\$52,200.00	\$52,200.00	\$54,012.50	\$55,825.00	\$57,637.50
	1.2400	1.2900	1.3400	1.3900	1.4400	1.4400	1.4400	1.4900	1.5400	1.5900
8		\$48,212.50	\$50,025.00	\$51,837.50	\$53,650.00	\$53,650.00	\$53,650.00	\$55,462.50	\$57,275.00	\$59,087.50
		1.3300	1.3800	1.4300	1.4800	1.4800	1.4800	1.5300	1.5800	1.6300
9		\$49,662.50	\$51,475.00	\$53,287.50	\$55,100.00	\$55,100.00	\$55,100.00	\$56,912.50	\$58,725.00	\$60,537.50
		1.3700	1.4200	1.4700	1.5200	1.5200	1.5200	1.5700	1.6200	1.6700
10		\$52,925.00	\$54,737.50	\$56,550.00	\$58,362.50	\$58,362.50	\$58,362.50	\$60,175.00	\$61,987.50	\$63,800.00
		1.4600	1.5100	1.5600	1.6100	1.6100	1.6100	1.6600	1.7100	1.7600
11		\$56,187.50	\$58,000.00	\$59,812.50	\$61,625.00	\$61,625.00	\$61,625.00	\$63,437.50	\$65,250.00	\$67,062.50
		1.5500	1.6000	1.6500	1.7000	1.7000	1.7000	1.7500	1.8000	1.8500
12		\$59,450.00	\$61,262.50	\$63,075.00	\$64,887.50	\$64,887.50	\$64,887.50	\$66,699.99	\$68,512.49	\$70,325.00
		1.6400	1.6900	1.7400	1.7900	1.7900	1.7900	1.8400	1.8900	1.9400
13		\$60,900.00	\$62,712.50	\$64,525.00	\$66,337.50	\$66,337.50	\$66,337.50	\$68,150.00	\$69,962.50	\$71,775.00
		1.6800	1.7300	1.7800	1.8300	1.8300	1.8300	1.8800	1.9300	1.9800
14		\$62,350.00	\$64,162.50	\$65,975.00	\$67,787.50	\$67,787.50	\$67,787.50	\$69,600.00	\$71,412.50	\$73,225.00
		1.7200	1.7700	1.8200	1.8700	1.8700	1.8700	1.9200	1.9700	2.0200
15		\$63,800.00	\$65,612.50	\$67,425.00	\$69,237.50	\$69,237.50	\$69,237.50	\$71,050.00	\$72,862.50	\$74,675.00
		1.7600	1.8100	1.8600	1.9100	1.9100	1.9100	1.9600	2.0100	2.0600
16		\$68,875.00	\$70,687.50	\$72,500.00	\$74,312.50	\$74,312.50	\$74,312.50	\$76,125.00	\$77,937.50	\$79,750.00
		1.9000	1.9500	2.0000	2.0500	2.0500	2.0500	2.1000	2.1500	2.2000
17		\$72,137.50	\$73,950.00	\$75,762.50	\$77,575.00	\$77,575.00	\$77,575.00	\$79,387.50	\$81,200.00	\$83,012.50
		2.2400	2.2900	2.3400	2.3900	2.3900	2.3900	2.4400	2.4900	2.5400

To: Board and SEA Negotiations Reps  
From: Dr. Hoelsing  
Re: Negotiations Meeting Minutes  
Date: October 28, 2019

**Call Meeting to Order: 6:35 PM.**

**Teachers: Mark Wemhoff, Miranda Mally, Jeremy Hlavac, Lauri Schlautman**

**Teachers Absent:** Miranda Mally, Jeremy Hlavac

**Board Members: Rich Brabec, Chuck Misek, and Brian Vavricek**

**Board Members Absent:** Brian Vavricek

**Items discussed at the meeting**

1. **Ground Rules:** Reviewed Ground Rules for 2020-21 negotiations process.
2. **Proposed Meeting Dates:** Prefer Monday @ 6:30 PM  
*Next Meeting: Monday, November 4th @ 6:30 PM.*
3. **School Array:** See attached information.
4. **FTE and Factor:** See attached information.
5. **Health Insurance:** See attached information.
6. **Incentive Plan Draft:** Reviewed proposed 2019-20 Incentive Plan: See Attachment
7. **Adjourned:**

**2019-20 Incentive Proposal**

**Wellness Day:** (Optional) any staff member and/or spouse choosing to participate in the "Wellness Day" program may do so by donating a day of PTO in exchange for a reduced membership to Anytime Fitness Center. Donation of one day will result the district picking up the monthly membership fee above \$10. The program will cover November 2019 through May 2020 (7 months).

**Workshop Stipend:** (Optional) any staff member who conducts a workshop during a professional development day is entitled to a \$50 stipend per workshop. Limit \$100 per day.

**Additional Proposal**

**Family Literacy Grant Program:** (Optional) any teacher who volunteers to host a parent involved in the Family Literacy Grant Program is entitled to a \$250 stipend for each parent. Limit: 4 parents per year.

From: Dr. Hoelsing  
Re: Negotiations Meeting Minutes  
Date: November 4, 2019

**Call Meeting to Order: 6:30 PM.**

Teachers: Mark Wemhoff, Miranda Mally, Lauri Schlautman  
Board Members: Rich Brabec, Chuck Misek

**Items discussed at the meeting**

1. Reviewed minutes from October 28, 2019
2. **SEA Request:** Proposed compensation for staff providing plans for colleague's long-term sub. \$17.50 per day  
**Board counter offer:** \$17.50 per day up to 10 days or until long-term sub is secured  
**SEA:** Accepted the counter offer of \$17.50 per day up to 10 days or until long-term sub is hired.
3. **SEA Request:** Remove the 7-year cap on new hires and accept all years of experience.  
**Board Response:** Removing the 7-year cap would cost the district \$157,000. In addition, the early retirement policy would need to be reconsidered. Rejected the proposal.  
**SEA Request:** Increase to 10 years and leave current teacher on their present salary step.  
**Board Response:** Rejected proposal. Expressed concern with new teachers placed above current teachers. (recommended SEA considers bringing proposal back on an incremental step basis in the future)  
**SEA:** Accepted board's position to remain at a 7-year cap on new hires.
4. **SEA Extra-Duty Request:** Head Speech Director: Move from Class 6 to Class 7  
**Board:** Accepted the request
5. **SEA Extra-Duty Request:** Year Book/Journalism: Add to Class 6  
**Board Counter Offer:** Year Book/Journalism: Add to Class 3  
**SEA:** Accepted the counter offer to Add Year Book/Journalism to Class 3
6. **SEA Request:** \$1,200/\$3,600 dual option EHA Health Insurance Plan  
**Board:** Accepted the request
7. **SEA Request:** Increase base \$750 to \$36,500  
**Board Counter Offer:** Increase base \$350 to \$36,100  
**SEA Counter Offer:** Increase base \$550 to \$36,300  
**Board Counter Offer:** Increase base \$500 to \$36,250  
**SEA:** Accepted the counter offer and settle at a base salary of \$36,250

# Schuyler Community Schools Certificated Teachers Master Agreement Negotiations 2020-21

1. **2019-20 Array:** Bennington, Blair, Crete, Ralston, Seward, Springfield-Platteview, Wahoo, Waverly

2. <b>2019-20 FTE</b>	150.50	<b>2020-21 FTE</b>	150.50
3. <b>2019-20 Factor</b>	217.55	<b>2020-21 Factor</b>	221.55
4. <b>2019-20 Base</b>	\$35,750	<b>2020-21 Base.</b>	\$36,250

5. **Base Salary Increase:** \$100 = \$27,444 increase

6. **Movement on Salary schedule:** Package Increase \$177,462. (1.49%)

7. **Health Insurance:** \$1,200 deductible/ \$3,600 (Dual Option HSA) deductible health and Option 2 Dental Coverage. (Package increase \$150,435. (1.27%)  
\$1,450 deductible/\$3,600 = \$150 base increase.

**2019-20 Health Insurance Costs (5% Discount Rate)**

<b>\$1,200 Deductible</b>	<b>Health</b>	<b>Dental</b>	<b>Total Cost</b>
Employee	\$597.25	\$28.96	\$7,514.52
Employee and Child(ren)	\$1,104.90	\$28.96	\$13,606.32
Employee and Spouse	\$1,254.20	\$28.96	\$15,397.92
Employee, Spouse and Child(ren)	\$1,684.07	\$28.96	\$20,556.36
Married Couple Benefit (Family Dental)		\$52.70	\$632.40

<b>\$3,500 HSA</b>	<b>Health</b>	<b>Dental</b>	<b>Total Cost</b>
Employee	\$512.61	\$28.96	\$6,498.84
Employee and Child(ren)	\$948.36	\$28.96	\$11,727.84
Employee and Spouse	\$1,076.50	\$28.96	\$13,265.52
Employee, Spouse and Child(ren)	\$1,445.46	\$28.96	\$17,693.04
Married Couple Benefit (Family Dental)		\$52.70	\$632.40

**2020-21 Health Insurance Costs (5% Discount Rate).** *(New Rates for 2020-21)*

<b>\$1,200 Deductible</b>	<b>Health</b>	<b>Dental</b>	<b>Total Cost</b>
Employee	\$638.88	\$29.54	\$8,021.04
Employee and Child(ren)	\$1,181.90	\$29.54	\$14,537.28
Employee and Spouse	\$1,341.62	\$29.54	\$16,453.92
Employee, Spouse and Child(ren)	\$1,801.45	\$29.54	\$21,971.88
Married Couple Benefit (Family Dental)		\$53.75	\$645.00

<b>\$3,600 HSA</b>	<b>Health</b>	<b>Dental</b>	<b>Total Cost</b>
Employee	\$548.34	\$29.54	\$6,934.56
Employee and Child(ren)	\$1,014.46	\$29.54	\$12,528.00
Employee and Spouse	\$1,151.53	\$29.54	\$14,172.84
Employee, Spouse and Child(ren)	\$1,546.21	\$29.54	\$18,909.00
Married Couple Benefit (Family Dental)		\$53.75	\$645.00

## **2019-20 Incentive Pay Program:**

Items listed below are considered outside of scope of regular teaching assignments and considered for additional compensation and/or payment under the Schuyler Community Schools Master Agreement provision for Incentive Pay. Items identified below are in mutual agreement between the board of education and the Schuyler Education Association.

### **Teach College Credit Course under the guidelines outlined by the Institution granting college or dual credit for the class. \$100 per college credit hour**

- a. Master Degree Teacher.
- b. Approval of course curriculum with the college.
- c. Enroll students and teach college course.
- d. Assess student progress and submit grades to the high school and college.
- e. Stipends paid in July payroll following course completion.

### **Teach Language (Spanish/English) Course \$50 per person/ \$500 maximum**

- a. Course designed to promote progress toward employee bilingual certification.
- b. Submit required class schedule: minimum of 24 hours.
- c. Employee cost to enroll: \$10 per participant.
- d. Submit required class attendance and course evaluation.
- e. Stipends paid in January/July payroll following course completion.

### **College tuition reimbursement for courses completed for additional endorsement or advanced degree without salary advancement.**

- a. College Course for additional endorsement or advanced degree in approved area.
- b. Course must be approved prior to enrollment.
- c. Reimbursement for actual tuition cost up to \$200 per credit hour.
- d. Incentive reimbursement ***is upon proof of registration for the course or*** upon successful completion of the course. ***If paid in advance, transcripts must be provided to verify successful completion of the course or repayment is required.***
- e. If used for salary advancement, tuition incentive must be repaid prior to advancement.
- f. Limit of 30 credits per semester. (first come, first serve basis)

### **Wellness Day**

(Optional) any staff member and/or spouse choosing to participate in the "Wellness Day" program may do so by donating a day of PTO in exchange for a reduced membership to Anytime Fitness Center. Donation of one day will result the district picking up the monthly membership fee above \$10. The program will cover November 2019 through May 2020 (7 months).

### **Workshop Stipend**

(Optional) any staff member who conducts a workshop during a professional development day is entitled to a \$50 stipend per workshop. Limit \$100 per day.

**Family Literacy Grant Program**

(Optional) any teacher who volunteers to host a parent involved in the Family Literacy Grant Program is entitled to a \$250 stipend for each parent. Limit: 4 parents per year.

**SCHS School Improvement Grant (SIG) Incentive**

**Math and Reading Improvement Incentives based on achievement scores**

9-12 Math Performance \$4,000 Maximum total award

9-12 Reading Performance \$4,000 Maximum total award

**BILINGUAL CERTIFICATION: \$500 per year for 5 years**

1. Participate in the State of Nebraska "Seal of Biliteracy Program"
2. Attain Proficiency on Form B of the AAPPL-ACTFL Assessment of Performance toward Proficiency in Languages Test.
3. Must recertify every 5 years.

**DISTRICT RESIDENCY POLICY FOR CERTIFIED STAFF**

It is the philosophy of the Schuyler Community Schools that all Schuyler Community Schools employees should live within the boundary of the Schuyler Community Schools district. Any Schuyler Community Schools certified staff member who moves into District #19-0123 (Schuyler Community Schools) after January 1, 2006 is eligible to receive a **\$1,000** bonus. The board reserves the right to inspect appropriate documentation to verify this action. The payment of said bonus will be made upon the board's completion and acceptance of such inspection. (Appendix "A" of the Certified Staff Master Agreement)

**Workforce Housing Initiative Pilot Program (WHIPP)**

In addition, any Schuyler Community Schools certified staff member who qualifies for the residence program and elects to participate in WHIPP as a renter or owner shall be eligible for additional compensation as specified below:

**WHPP Home Renter:** \$1,000 per year for 5 years (Total \$5,000)

**WHPP Home Owner:** \$2,000 per year for 5 years or a total of \$10,000 lump sum payment

**Schuyler Education Association**

**Board of Education**

\_\_\_\_\_  
President

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Negotiator

\_\_\_\_\_  
Secretary

October 29, 2019

Ms. Heather Bebout  
Richland Elementary School  
595 Rd 3  
Richland, NE 68601

Ms. Bebout,

Please accept this letter of resignation of my position as para professional, with my last day being on October 29, 2019. I want to express my sincere gratitude for a rewarding employment experience. Thank you so much for the opportunity to work at a great school.

Again, thank you for all the support and understanding.

Sincerely,

Dalay Medrano

November 4, 2019

Mr. Grammer and Mr. Droge,

Thank you for giving me the opportunity to work at Schuyler Central High School. It was a great learning experience. I love my job, co-workers, and the students. However, I have been offered and accepted a position at the Center for Survivors in Columbus advocating for abused women and children. My last day at SCHS will be Friday, November 15.

Thanks again for the chance to work with our students. I really enjoyed my time here.

Yelitza Salgado

A handwritten signature in black ink that reads "Yelitza Salgado". The signature is written in a cursive style with a period at the end.

October 31<sup>st</sup> , 2019

Hello! Julie im sorry but i dont fine anyone who take Care my kids, I wont be able to work anymore im sorry. :(  
I need to go to school and talk with someone??

Rosa Adame



## Educational Services

**Schuyler Central High School**  
**November 6, 2019**  
**Dr. Tanya Head**

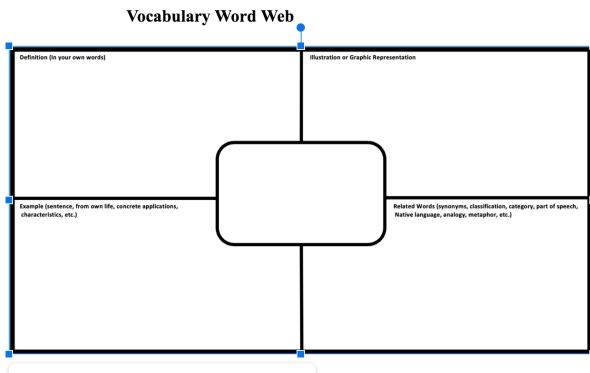
### 2019-20 SCHS Building Norms

\* Be helpful and supportive of others. \* Treat all people with respect. \* Be willing to take on responsibilities. \* Culturally respect all and care deeply about people. \* Take responsibility for student learning in your classroom and school.

Time	Task	Person(s) Responsible	Notes
9:00-10:00	<p>Welcome</p> <p>Action Item Updates</p> <ul style="list-style-type: none"> <li>• STAR 360 Update- Status Fall Benchmark Assessment Completion Data/Results/Disaggregation and Analysis               <ul style="list-style-type: none"> <li>○ Focus reports for expert analysis (Selected 2)</li> </ul> </li> <li>• Attendance Campaign Update / Progress               <ul style="list-style-type: none"> <li>○ <a href="#">Every Minute Counts</a></li> </ul> </li> <li>• Data Informed Progress- Survey Data – 7C's</li> <li>• Coaching Logs/Progress and Expectations</li> <li>• PP Artifacts in Google Sites Quick Update (Dr. Lefdal)</li> </ul> <p>Other Updates /Goals/Strategies</p> <ul style="list-style-type: none"> <li>• Priority Plan Updates/Implementation Progress</li> <li>• Alignment to research – Hattie's Impact Index               <ul style="list-style-type: none"> <li>○</li> </ul> </li> </ul>	Administrative Team CIA Director ESU7 Consultant NDE Administration Dr. Lefdal KLK Consultant	Please note: **We will need a projection system in the room for this meeting. **Administrator log in for STAR 360 reports
10:00-11:00	<p>10:00-10:15 Classroom Visit / Artifact Collection</p> <p>10:15-10:30 Artifact calibration-teacher talents (Team)</p> <p>10:30-10:50 Value add coaching (Mr. Grammer leads)            (Admin. provide coverage for teacher's classroom)</p> <p>10:50-11:00 Administration debrief/Follow-up observation</p>	Mr. Grammer Dr. Lefdal KLK Consultant	*Need chart paper/markers and schedule for this activity (Mr. Grammer) *Mr. Grammer, please select one teacher the team will observe and provide classroom coverage for the coaching session.
11:00-12:00	<p>Book Study- <i>Visible Learning</i> Chapters 4-6</p> <p>Link to protocol and team norms  <a href="#">Visible Learning Google Doc- Norms, Study, Timeline</a></p> <ul style="list-style-type: none"> <li>• (<a href="#">Hattie's 2018 Rank of Influences</a>)</li> </ul> <p>Preparing the Lesson:</p> <ul style="list-style-type: none"> <li>• Critical Parts- Levels of Performance, Desired levels at the end of a series of lessons, Rate of progress from start to end of a lesson or series of lessons, teacher collaboration and critique in planning</li> <li>• Correlations to APL strategies</li> </ul>	Team members	<ul style="list-style-type: none"> <li>▪ Pre-read assigned chapters 4-4</li> <li>▪ Pre-prep for discussion per book study discussion protocol (Key highlights and "I wonder" statements)</li> </ul>
12:00-1:00	Lunch		
1:00-2:00	<p>Creating Data Teams (SIT Leadership and Administration)</p> <ul style="list-style-type: none"> <li>• Why Data Teams?</li> <li>• Formative vs Summative Assessments</li> </ul>	Administrative Team/SIT Team CIA Director ESU7 Consultant	<i>Reference PPP#5 - Ensure PLC focus on data from formative assessments so that teachers use the data to provide support to</i>

	<ul style="list-style-type: none"> <li>• Current data assessment practices</li> <li>• Relevant data – What is available? What is important?</li> <li>• Designing data collection tools</li> <li>• Sample data team agenda/activities</li> <li>• IPL Team Training/KLK Support Jan. 2020</li> </ul>	NDE Administration KLK Consultant	<i>enable students to master deficient skills</i>  <i>Mr. Gibbons could you please share fall benchmark performance assessment results?</i>
2:00-3:00	<p>ACT Indicators/Course Recommendations</p> <ul style="list-style-type: none"> <li>▪ ACT Prep Activity for Juniors <ul style="list-style-type: none"> <li>○ ACT BLITZ (Test Prep Document)</li> <li>○ Schedule modifications for Juniors</li> </ul> </li> <li>▪ Building a Student ACT Study Plan</li> <li>▪ Scheduling options for ACT Prep</li> </ul>	Dr. Head Team ACT School Coach	Admin- plan to share current /trend performance data, Pre- ACT results if available, current strategies for prep activities Dr. Head will share information on ACT Prep/Blitz
3:00--3:15	<ul style="list-style-type: none"> <li>▪ Board Report Focus – December (Notify Dr. Head of recommended board report items- no Dec. visit)</li> <li>▪ Recommendations for January 2020 Agenda (no December visit by Dr. Head)</li> <li>▪ PPP – Staff and Student Culture - #3 – Interview students (Dr. Head, Mark Brady)- Tentative schedule</li> <li>▪ Deliverables for January 2020 meeting</li> </ul>	Dr. Head Team	

### Coaching Logs/New Focus Areas for Feedback:



**Cornell Notes**

Topic:	Name: Class/Period: Date:
Key Ideas/ Questions:	Notes:
Summary:	

# Schuyler Central High School Priority School Board Report



**Great Things are  
Happening at SCHS!**

## The Impact of Data-Driven Decisions on Improved Student Achievement and Schoolwide Results!

The Schuyler Priority Progress Plan is aligned with Nebraska’s AQuESTT Tenets. Action steps, strategies, timelines, and monitoring are all components of the Priority Progress Plan, but critical to the plan is data! The word “data” is frequently used in education, however being “driven by data” requires more than just the existence of good data or having systems like Infinite Campus, MAPS testing results, or other programs that warehouse the data. It requires the administration, faculty, board members, and community to have a meaningful process in place that allows for and opens discussion and questioning, explores and analyzes data in disaggregated ways, and most importantly...uses the data to help determine needs, areas of strength and weakness, and next steps for taking action to improve!

Superintendent Hoelsing and Dr. Joey Lefdal, in collaboration with administration, faculty, KLK Consultants, EDU, and NDE supports have added significant data and charts to the Priority Progress Plan to drive quality decision-making with an intentional and deliberate focus on high need areas. Additionally, data should “tell the Schuyler story,” says Dr. Kathy Kennedy, KLK President. Here are a few examples of how data is driving the work at SCHS.

- An in-depth look at the chronic absenteeism rates over the past five years showed very high absentee rates at the high school. When compared to Nebraska’s average chronic absenteeism rate of 13%, the data sends an alarm! The Schuyler team examined the annual rates and disaggregated the data further by subgroups and how ESSA was collecting and calculating district data. Answers to these kinds of questions and disaggregating and analyzing data are key to determining what strategies, programs, supports, and decisions must be made to ensure positive changes and to improve our results.

<p><i>Annual Percentage Rates</i> tell us that Chronic Absenteeism has been a consistent problem for our school. This data prompts questions and action..</p> <p>14-15: 27.81% 15-16: 27.66% 16-17: 21.48% 17-18: 26.21% 18-19: 25.21%</p>	<p><i>Disaggregated analysis</i> of the same data by subgroup populations guides discussions and decisions about what strategies and specific actions are needed.</p>	<table border="1"> <thead> <tr> <th>Subgroup</th> <th>14-15</th> <th>15-16</th> <th>16-17</th> <th>ESSA Baseline Rate</th> <th>17-18</th> <th>18-19</th> </tr> </thead> <tbody> <tr> <td>EL</td> <td>37.67</td> <td>23.91</td> <td>26.67</td> <td>29.70</td> <td>37.67</td> <td>31.69</td> </tr> <tr> <td>FRL</td> <td>28.11</td> <td>22.78</td> <td>28.84</td> <td>26.58</td> <td>28.11</td> <td>25.65</td> </tr> <tr> <td>RaceEth-AM</td> <td>N/A</td> <td>N/A</td> <td>14.29</td> <td>5.00</td> <td>N/A</td> <td>9.09</td> </tr> <tr> <td>RaceEth-AS</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>RaceEth-BL</td> <td>8.33</td> <td>13.33</td> <td>6.67</td> <td>9.26</td> <td>8.33</td> <td>26.92</td> </tr> <tr> <td>RaceEth-HI</td> <td>28.60</td> <td>23.00</td> <td>30.48</td> <td>27.29</td> <td>28.60</td> <td>25.46</td> </tr> <tr> <td>RaceEth-MU</td> <td>100.00</td> <td>N/A</td> <td>N/A</td> <td>66.67</td> <td>100.00</td> <td>100.00</td> </tr> <tr> <td>RaceEth-PI</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>RaceEth-WH</td> <td>16.44</td> <td>15.07</td> <td>17.72</td> <td>16.44</td> <td>16.44</td> <td>24.66</td> </tr> <tr> <td>SPED</td> <td>52.38</td> <td>48.84</td> <td>40.43</td> <td>46.97</td> <td>52.38</td> <td>41.30</td> </tr> </tbody> </table>	Subgroup	14-15	15-16	16-17	ESSA Baseline Rate	17-18	18-19	EL	37.67	23.91	26.67	29.70	37.67	31.69	FRL	28.11	22.78	28.84	26.58	28.11	25.65	RaceEth-AM	N/A	N/A	14.29	5.00	N/A	9.09	RaceEth-AS	N/A	N/A	N/A	N/A	N/A	N/A	RaceEth-BL	8.33	13.33	6.67	9.26	8.33	26.92	RaceEth-HI	28.60	23.00	30.48	27.29	28.60	25.46	RaceEth-MU	100.00	N/A	N/A	66.67	100.00	100.00	RaceEth-PI	N/A	N/A	N/A	N/A	N/A	N/A	RaceEth-WH	16.44	15.07	17.72	16.44	16.44	24.66	SPED	52.38	48.84	40.43	46.97	52.38	41.30
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- Based on data and information, specific and strategic supports are now being implemented and monitored by administration.
  - A new protocol has been established by the school for teachers to ensure that daily reporting in Infinite Campus is accurate and correctly coded.
  - There is an increased focus on supporting students’s needs and creating individualized student plans for success. Supports such as Saturday School, time to make up work missed during FOCUS time, or working individually with a students’ need for an alternative school day schedule are just a few of the strategic efforts provided by the school. Monitoring is frequently!
  - An attendance committee has been formed to ensure that data is reviewed weekly- a balances and check approach! We need our data to be correct!
  - Finally, Principal Grammer and the SCHS team are preparing for a schoolwide Attendance Campaign for 2020 to reinforce the importance of being in school every day! The theme...**EVERY MINUTE COUNTS!** (More info in next month’s newsletter.)

***DID YOU KNOW THAT...** a student who reads just 21 minutes a day outside of school reads almost 2 million words per year?*

**A focus on vocabulary specific strategies** schoolwide is just one way that students and teachers at SCHS are increasing literacy success for students. According to recent research, there is a significant correlation between a student’s vocabulary size and their ability to comprehend any content, and ultimately increase their overall performance in school. Teachers at SCHS are engaging in training opportunities to increase their own skills at teaching vocabulary appropriately in every class period and in every content! At SCHS, this means that vocabulary instruction is being taught deliberately, includes direct instruction, and involves small group intervention instruction in order to adequately support and accelerate students’ vocabulary development. At Schuyler, you will see word walls in classrooms, or students using concept vocabulary word maps and engaging in word study activities throughout the school day. Implementation strategies are schoolwide, significantly important to EL learners or students that have limited command of the English Language. Teachers report that the use of specific and concrete learning strategies and tools are supporting students and their learning needs.

**SCHS Professional Development**  
Teacher Tech Day was a great success on October 21<sup>st</sup> at SCHS. A variety of sessions and presenters provided a range of professional development opportunities for teachers! A great day of learning and collaboration for staff! Teachers, administrators, EDU and KLK staff attended APL strategies training. New teachers expanded their “teacher toolbox” and learned new instructional strategies to strengthen teaching practices. Administrators engaged in learning more about the Effective Supervision Model to increase their skill sets at identifying observable practices at the classroom level.





Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020						2021		
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1		
1																
2	<b>SCS ADDITION &amp; RENOVATION</b>	<b>380 days</b>	<b>Tue 6/11/19</b>	<b>Tue 12/8/20</b>	<b>Tue 6/11/19</b>	<b>NA</b>	<b>348.52 days</b>	[Gantt bar spanning from Q3 2019 to Q1 2021]								
3	<b>Pre-Construction/Procurement</b>	<b>138 days</b>	<b>Tue 6/11/19</b>	<b>Thu 12/26/19</b>	<b>Tue 6/11/19</b>	<b>NA</b>	<b>66.44 days</b>	[Gantt bar from Q3 2019 to Q1 2020]								
9	<b>Academic Calander</b>	<b>184 days</b>	<b>Mon 9/2/19</b>	<b>Thu 5/21/20</b>	<b>NA</b>	<b>NA</b>	<b>184 days</b>	[Gantt bar from Q3 2019 to Q2 2020]								
26	<b>Construction</b>	<b>322 days</b>	<b>Tue 9/3/19</b>	<b>Tue 12/8/20</b>	<b>Tue 9/3/19</b>	<b>NA</b>	<b>302.34 days</b>	[Gantt bar from Q4 2019 to Q1 2021]								
27	<b>Project Milestones</b>	<b>287 days</b>	<b>Tue 9/3/19</b>	<b>Mon 10/19/20</b>	<b>Tue 9/3/19</b>	<b>NA</b>	<b>287 days</b>	[Gantt bar from Q4 2019 to Q1 2021]								
28	Notice to Proceed	0 days	Tue 9/3/19	Tue 9/3/19	Tue 9/3/19	Tue 9/3/19	0 days	◆ 9/3								
29	Foundations Complete	0 days	Thu 10/31/19	Thu 10/31/19	Thu 10/31/19	Thu 10/31/19	0 days	◆ 10/31								
30	Commons/Kitchen/Health Structure Complete	0 days	Thu 1/16/20	Thu 1/16/20	NA	NA	0 days	◆ 1/16								
31	Gym Structure Complete	0 days	Fri 1/24/20	Fri 1/24/20	NA	NA	0 days	◆ 1/24								
32	Locker/Wrestling Structure Complete	0 days	Mon 2/3/20	Mon 2/3/20	NA	NA	0 days	◆ 2/3								
33	Commons/Kitchen/Health Dry In	0 days	Tue 3/3/20	Tue 3/3/20	NA	NA	0 days	◆ 3/3								
34	Air On First Level	0 days	Tue 3/10/20	Tue 3/10/20	NA	NA	0 days	◆ 3/10								
35	Air On Gym	0 days	Tue 3/31/20	Tue 3/31/20	NA	NA	0 days	◆ 3/31								
36	Locker/Wrestling Dry In	0 days	Thu 4/9/20	Thu 4/9/20	NA	NA	0 days	◆ 4/9								
37	Gym Dry In	0 days	Wed 4/22/20	Wed 4/22/20	NA	NA	0 days	◆ 4/22								
38	Air On Second Level	0 days	Tue 5/19/20	Tue 5/19/20	NA	NA	0 days	◆ 5/19								
39	Gym Flooring Start	0 days	Tue 6/30/20	Tue 6/30/20	NA	NA	0 days	◆ 6/30								
40	Commons/Kitchen Substantial Completion	0 days	Sun 8/16/20	Sun 8/16/20	NA	NA	0 days	◆ 8/16								
41	Phase 1 Substantial Completion	0 days	Mon 10/19/20	Mon 10/19/20	NA	NA	0 days	◆ 10/19								
42	<b>Phase 1 - Addition</b>	<b>302 days</b>	<b>Wed 9/4/19</b>	<b>Mon 11/9/20</b>	<b>Wed 9/4/19</b>	<b>NA</b>	<b>278.31 days</b>	[Gantt bar from Q4 2019 to Q1 2021]								
43	<b>Earthwork</b>	<b>33 days</b>	<b>Wed 9/4/19</b>	<b>Fri 10/18/19</b>	<b>Wed 9/4/19</b>	<b>Fri 10/18/19</b>	<b>0 days</b>	[Gantt bar from Q4 2019 to Q1 2020]								
44	<b>Site Demolition</b>	<b>30 days</b>	<b>Wed 9/4/19</b>	<b>Tue 10/15/19</b>	<b>Wed 9/4/19</b>	<b>Tue 10/15/19</b>	<b>0 days</b>	[Gantt bar from Q4 2019 to Q1 2020]								
45	Remove Light Poles	1 day	Wed 9/4/19	Wed 9/4/19	Wed 9/4/19	Wed 9/4/19	0 days	Gana								
46	Remove Cable and Bollard Fences and Light Pole Bases	2 days	Thu 9/5/19	Fri 9/6/19	Thu 9/5/19	Fri 9/6/19	0 days	Gana								
47	Remove Asphalt/Paving	3 days	Fri 9/6/19	Tue 9/10/19	Fri 9/6/19	Tue 9/10/19	0 days	Gana								
48	Remove Rock Paving	23 days	Fri 9/13/19	Tue 10/15/19	Fri 9/13/19	Tue 10/15/19	0 days	[Gantt bar from Q4 2019 to Q1 2020]								
49	<b>Building Pad Prep</b>	<b>25 days</b>	<b>Mon 9/16/19</b>	<b>Fri 10/18/19</b>	<b>Mon 9/16/19</b>	<b>Fri 10/18/19</b>	<b>0 days</b>	[Gantt bar from Q4 2019 to Q1 2020]								
50	Overexcavate	3 days	Mon 9/16/19	Wed 9/25/19	Mon 9/16/19	Wed 9/25/19	0 days	Gana								
51	Compacted Fill	6 days	Tue 9/17/19	Fri 9/27/19	Tue 9/17/19	Fri 9/27/19	0 days	Gana								

Project: SCS - CPM Schedule 08  
Date: Fri 11/8/19

Task		Inactive Task		Manual Summary Rollup		External Milestone	◆	Manual Progress	
Split		Inactive Milestone	◆	Manual Summary		Deadline	↓		
Milestone	◆	Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020								2021	
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1			
52	Excavate Storm Sewer Mat Slab	1 day	Mon 10/7/19	Mon 10/7/19	Mon 10/7/19	Mon 10/7/19	0 days										
53	Prep/Reinforce/Pour Storm Sewer Mat Slab	1 day	Tue 10/15/19	Tue 10/15/19	Tue 10/15/19	Tue 10/15/19	0 days										
54	Backfill Trench Footing @ Storm Sewer Mat Slab	2 days	Thu 10/17/19	Fri 10/18/19	Thu 10/17/19	Fri 10/18/19	0 days										
55	<b>Utilities</b>	<b>151 days</b>	<b>Thu 9/19/19</b>	<b>Wed 4/22/20</b>	<b>Thu 9/19/19</b>	<b>NA</b>	<b>81.47 days</b>										
56	<b>Sewer and Water</b>	<b>151 days</b>	<b>Thu 9/19/19</b>	<b>Wed 4/22/20</b>	<b>Thu 9/19/19</b>	<b>NA</b>	<b>72.89 days</b>										
57	Pothole Existing Utilities	5 days	Thu 9/19/19	Fri 9/27/19	Thu 9/19/19	Fri 9/27/19	0 days										
58	Install New Sanitary Sewer	15 days	Tue 9/24/19	Mon 10/14/19	Tue 9/24/19	Mon 10/14/19	0 days										
59	Remove Existing Sanitary Sewer	2 days	Tue 10/15/19	Wed 10/16/19	Tue 10/15/19	Wed 10/16/19	0 days										
60	Install New Water	7 days	Wed 10/16/19	Fri 10/25/19	Wed 10/16/19	NA	2.1 days										
61	Remove Existing Water	3 days	Mon 10/28/19	Wed 10/30/19	NA	NA	3 days										
62	Install New Storm Sewer	20 days	Thu 10/17/19	Wed 11/13/19	Thu 10/17/19	NA	5 days										
63	Install New Storm Sewer (City Project)	25 days	Fri 3/13/20	Thu 4/16/20	NA	NA	25 days										
64	Cap Existing Storm	4 days	Fri 4/17/20	Wed 4/22/20	NA	NA	4 days										
65	<b>Site Electrical</b>	<b>10 days</b>	<b>Fri 12/27/19</b>	<b>Fri 1/10/20</b>	<b>NA</b>	<b>NA</b>	<b>10 days</b>										
66	Form/Prep/Pour Housekeeping Pads	2 days	Fri 12/27/19	Mon 12/30/19	NA	NA	2 days										
67	Install/ hookup Transformer	3 days	Tue 12/31/19	Fri 1/3/20	NA	NA	3 days										
68	Install/ hookup Main Service Switchboard	5 days	Mon 1/6/20	Fri 1/10/20	NA	NA	5 days										
69	<b>Site Improvements (Fall 2019)</b>	<b>27 days</b>	<b>Thu 10/31/19</b>	<b>Tue 12/10/19</b>	<b>Thu 10/31/19</b>	<b>NA</b>	<b>27 days</b>										
70	Underground Electrical Rough-ins	8 days	Thu 10/31/19	Mon 11/11/19	Thu 10/31/19	NA	8 days										
71	Rough Grading	3 days	Mon 11/4/19	Wed 11/6/19	NA	NA	3 days										
72	Fine Grade Paving	20 days	Thu 11/7/19	Fri 12/6/19	NA	NA	20 days										
73	Form/Prep/Pour Paving (Pours 1-5)	20 days	Mon 11/11/19	Tue 12/10/19	NA	NA	20 days										
74	<b>Foundations</b>	<b>40 days</b>	<b>Mon 10/7/19</b>	<b>Tue 12/3/19</b>	<b>Mon 10/7/19</b>	<b>NA</b>	<b>7.34 days</b>										
75	<b>Elevator Pit</b>	<b>13 days</b>	<b>Mon 10/7/19</b>	<b>Wed 10/23/19</b>	<b>Mon 10/7/19</b>	<b>Wed 10/23/19</b>	<b>0 days</b>										
76	Excavate Elevator Pit	1 day	Mon 10/7/19	Mon 10/7/19	Mon 10/7/19	Mon 10/7/19	0 days										
77	Reinforce/Pour Pit Slab	1 day	Wed 10/16/19	Wed 10/16/19	Wed 10/16/19	Wed 10/16/19	0 days										
78	Form/Reinforce/Pour Pit Walls	1 day	Thu 10/17/19	Thu 10/17/19	Thu 10/17/19	Thu 10/17/19	0 days										
79	Strip Elevator Pit	1 day	Fri 10/18/19	Fri 10/18/19	Fri 10/18/19	Fri 10/18/19	0 days										
80	Elevator Pit Waterproofing	1 day	Tue 10/22/19	Tue 10/22/19	Tue 10/22/19	Tue 10/22/19	0 days										
81	Backfill Elevator Pit	1 day	Wed 10/23/19	Wed 10/23/19	Wed 10/23/19	Wed 10/23/19	0 days										

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Date: Fri 11/8/19

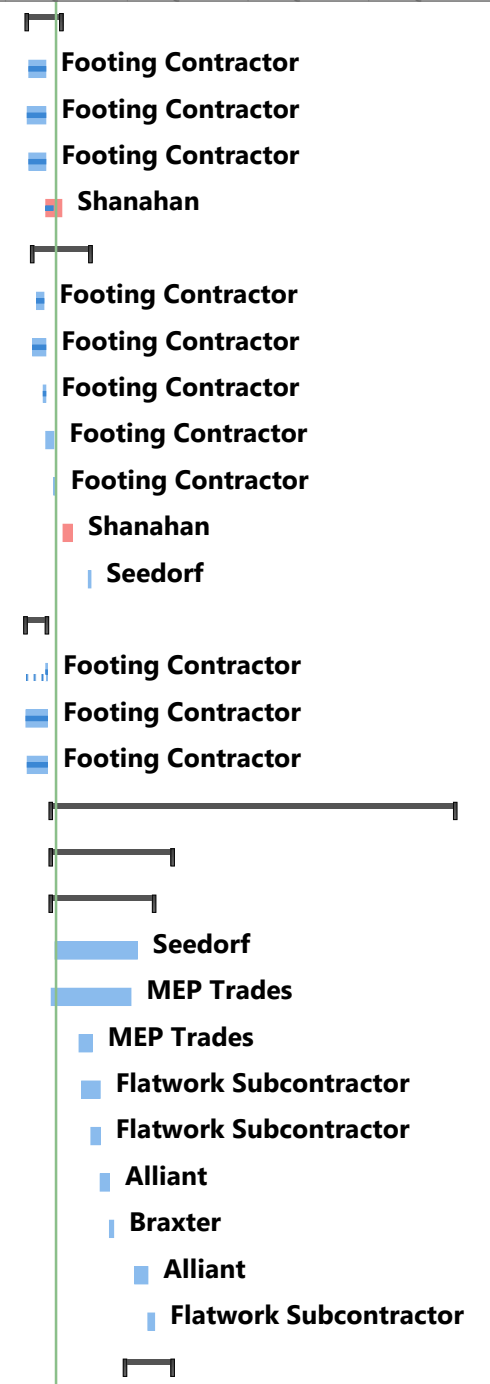
Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020						2021	
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1	
82	<b>2 Story Locker/Wrestling Area</b>	<b>18 days</b>	<b>Thu 10/17/19</b>	<b>Mon 11/11/19</b>	<b>Thu 10/17/19</b>	<b>NA</b>	<b>2.4 days</b>								
83	Excavate Footings	9 days	Thu 10/17/19	Wed 10/30/19	Thu 10/17/19	Wed 10/30/19	0 days								
84	Form/Reinforce Footings	10 days	Thu 10/17/19	Wed 10/30/19	Thu 10/17/19	Wed 10/30/19	0 days								
85	Pour Footings	9 days	Fri 10/18/19	Wed 10/30/19	Fri 10/18/19	Wed 10/30/19	0 days								
86	Underground Rough-ins	8 days	Thu 10/31/19	Mon 11/11/19	Thu 10/31/19	NA	4.8 days								
87	<b>2 Story Commons/Kitchen and Health Area</b>	<b>30 days</b>	<b>Mon 10/21/19</b>	<b>Tue 12/3/19</b>	<b>Mon 10/21/19</b>	<b>NA</b>	<b>14.12 days</b>								
88	Excavate Footings	3.5 days	Mon 10/21/19	Tue 10/29/19	Mon 10/21/19	Tue 10/29/19	0 days								
89	Form/Reinforce Footings	8 days	Mon 10/21/19	Wed 10/30/19	Mon 10/21/19	Wed 10/30/19	0 days								
90	Pour Footings	2 days	Tue 10/29/19	Wed 10/30/19	Tue 10/29/19	Wed 10/30/19	0 days								
91	Form/Reinforce 10"/Pour CIP Curbs	4 days	Thu 10/31/19	Tue 11/5/19	NA	NA	4 days								
92	Strip CIP Curbs	1 day	Wed 11/6/19	Wed 11/6/19	NA	NA	1 day								
93	Underground Rough-ins	5 days	Wed 11/13/19	Tue 11/19/19	NA	NA	5 days								
94	8" CMU Curbs	2 days	Mon 12/2/19	Tue 12/3/19	NA	NA	2 days								
95	<b>Gym Area</b>	<b>12 days</b>	<b>Wed 10/16/19</b>	<b>Thu 10/31/19</b>	<b>Wed 10/16/19</b>	<b>Thu 10/31/19</b>	<b>0 days</b>								
96	Excavate Footings	1 day	Wed 10/16/19	Thu 10/31/19	Wed 10/16/19	Thu 10/31/19	0 days								
97	Form/Reinforce Footings	12 days	Wed 10/16/19	Thu 10/31/19	Wed 10/16/19	Thu 10/31/19	0 days								
98	Pour Footings	11 days	Thu 10/17/19	Thu 10/31/19	Thu 10/17/19	Thu 10/31/19	0 days								
99	<b>2 Story Locker/Wrestling Area</b>	<b>213 days</b>	<b>Mon 11/4/19</b>	<b>Thu 9/3/20</b>	<b>Mon 11/4/19</b>	<b>NA</b>	<b>213 days</b>								
100	<b>Structure - Locker/Wrestling</b>	<b>62 days</b>	<b>Mon 11/4/19</b>	<b>Mon 2/3/20</b>	<b>Mon 11/4/19</b>	<b>NA</b>	<b>62 days</b>								
101	<b>1st Level - Locker/Wrestling</b>	<b>52 days</b>	<b>Mon 11/4/19</b>	<b>Mon 1/20/20</b>	<b>Mon 11/4/19</b>	<b>NA</b>	<b>52 days</b>								
102	CMU	40 days	Mon 11/4/19	Tue 1/7/20	Mon 11/4/19	NA	40 days								
103	CMU MEP Rough-ins	40 days	Mon 11/4/19	Thu 1/2/20	Mon 11/4/19	NA	40 days								
104	Under-Slab MEP	6 days	Mon 11/25/19	Wed 12/4/19	NA	NA	6 days								
105	Slab on Grade Prep/Reinforcing	8 days	Wed 11/27/19	Tue 12/10/19	NA	NA	8 days								
106	Place Slab on Grade	5 days	Wed 12/4/19	Tue 12/10/19	NA	NA	5 days								
107	Structural Steel and Hollow Core	5 days	Wed 12/11/19	Tue 12/17/19	NA	NA	5 days								
108	Grout Hollow Core	3 days	Wed 12/18/19	Fri 12/20/19	NA	NA	3 days								
109	Set West and South Pan Stairs	8 days	Mon 1/6/20	Wed 1/15/20	NA	NA	8 days								
110	Prep/Pour Pan Stairs	3 days	Thu 1/16/20	Mon 1/20/20	NA	NA	3 days								
111	<b>2nd Level - Locker/Wrestling</b>	<b>25 days</b>	<b>Mon 12/30/19</b>	<b>Mon 2/3/20</b>	<b>NA</b>	<b>NA</b>	<b>25 days</b>								



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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021	
								Qtr 3	Qtr 4	Qtr 1	Qtr 2
112	Form/Prep/Reinforce 4" Topping Slab	3 days	Mon 12/30/19	Thu 1/2/20	NA	NA	3 days				
113	Place 4" Topping Slab	1 day	Fri 1/3/20	Fri 1/3/20	NA	NA	1 day				
114	CMU at Stairs/Elevator	8 days	Mon 1/6/20	Wed 1/15/20	NA	NA	8 days				
115	Strutural Stud Framing	4 days	Thu 1/16/20	Tue 1/21/20	NA	NA	4 days				
116	Set Roof Joists	4 days	Wed 1/22/20	Mon 1/27/20	NA	NA	4 days				
117	Install Metal Decking/Weldout	5 days	Tue 1/28/20	Mon 2/3/20	NA	NA	5 days				
118	Structural Wall Sheathing	5 days	Tue 1/28/20	Mon 2/3/20	NA	NA	5 days				
119	<b>Exterior - Locker/Wrestling</b>	<b>68 days</b>	<b>Tue 1/14/20</b>	<b>Thu 4/16/20</b>	<b>NA</b>	<b>NA</b>	<b>68 days</b>				
120	Sheet Membrane Waterproofing	5 days	Tue 1/14/20	Mon 1/20/20	NA	NA	5 days				
121	Fluid Applied Weather Barrier	8 days	Tue 2/4/20	Thu 2/13/20	NA	NA	8 days				
122	Precast Veneer	5 days	Fri 2/14/20	Thu 2/20/20	NA	NA	5 days				
123	Face Brick	25 days	Fri 2/21/20	Thu 3/26/20	NA	NA	25 days				
124	Exterior Window Frames/Glazing	10 days	Fri 3/27/20	Thu 4/9/20	NA	NA	10 days				
125	Exterior Lights	2 days	Fri 4/10/20	Mon 4/13/20	NA	NA	2 days				
126	Access/Egress Doors & Hardware	3 days	Tue 4/14/20	Thu 4/16/20	NA	NA	3 days				
127	<b>Roof - Locker/Wrestling</b>	<b>48 days</b>	<b>Tue 2/4/20</b>	<b>Thu 4/9/20</b>	<b>NA</b>	<b>NA</b>	<b>48 days</b>				
128	MEP Rough-ins/Roof Penetrations	5 days	Tue 2/4/20	Mon 2/10/20	NA	NA	5 days				
129	Set Roof Curbs	2 days	Tue 2/11/20	Wed 2/12/20	NA	NA	2 days				
130	Install Roofing	10 days	Thu 2/13/20	Wed 2/26/20	NA	NA	10 days				
131	Set/Hook-up RTU's	5 days	Thu 2/27/20	Wed 3/4/20	NA	NA	5 days				
132	Install Roof Blocking	5 days	Fri 3/27/20	Thu 4/2/20	NA	NA	5 days				
133	Metal Cap	5 days	Fri 4/3/20	Thu 4/9/20	NA	NA	5 days				
134	<b>Interior - Locker/Wrestling</b>	<b>172 days</b>	<b>Mon 1/6/20</b>	<b>Thu 9/3/20</b>	<b>NA</b>	<b>NA</b>	<b>172 days</b>				
135	<b>1st Level - Locker/Wrestling</b>	<b>167 days</b>	<b>Mon 1/6/20</b>	<b>Thu 8/27/20</b>	<b>NA</b>	<b>NA</b>	<b>167 days</b>				
136	Form/Pour Locker Curbs	4 days	Mon 1/6/20	Thu 1/9/20	NA	NA	4 days				
137	Frame Walls	8 days	Mon 1/6/20	Wed 1/15/20	NA	NA	8 days				
138	Overhead MEP Rough-ins	20 days	Mon 1/6/20	Fri 1/31/20	NA	NA	20 days				
139	MEP Rough-ins	25 days	Mon 2/3/20	Fri 3/6/20	NA	NA	25 days				
140	Frame Restroom Hardlids	5 days	Mon 3/9/20	Fri 3/13/20	NA	NA	5 days				
141	Sheetrock Walls	10 days	Mon 3/9/20	Fri 3/20/20	NA	NA	10 days				

**Flatwork Subcontractor**  
**Flatwork Subcontractor**  
**Seedorf**  
**JH Construction**  
**Alliant**  
**Alliant**  
**JH Construction**  
**Stutzman**  
**Kucera**  
**Seedorf**  
**Seedorf**  
**Nebraska Door & Window**  
**Access**  
**Nebraska Door & Window**  
**MEP Trades**  
**Shanahan**  
**White Castle**  
**Shanahan,Access**  
**White Castle**  
**White Castle**  
**Flatwork Subcontractor**  
**JH Construction**  
**MEP Trades**  
**MEP Trades**  
**JH Construction**  
**JH Construction**

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			









Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021		
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3
232	Install Metal Decking/Weldout (High Roof)	5 days	Thu 1/9/20	Wed 1/15/20	NA	NA	5 days					
233	Structural Wall Sheathing	4 days	Thu 1/9/20	Tue 1/14/20	NA	NA	4 days					
234	Prep/Pour Cooridor 201 Ramp and Pan Stairs	2 days	Mon 1/13/20	Tue 1/14/20	NA	NA	2 days					
235	<b>Selective Demolition - Existing Gym</b>	<b>12 days</b>	<b>Tue 12/17/19</b>	<b>Fri 1/3/20</b>	<b>NA</b>	<b>NA</b>	<b>12 days</b>					
236	Temporary Enclosures (West Gym)	4 days	Tue 12/17/19	Mon 12/23/19	NA	NA	4 days					
237	Demo Egress Door (West Gym)	1 day	Mon 12/23/19	Mon 12/23/19	NA	NA	1 day					
238	Remove Existing Stairs (West Gym)	3 days	Mon 12/23/19	Thu 12/26/19	NA	NA	3 days					
239	CMU Infill West Egress Opening (West Gym)	2 days	Tue 12/24/19	Thu 12/26/19	NA	NA	2 days					
240	Saw Cut New Openings (West Gym and Lobby)	1 day	Fri 12/27/19	Fri 12/27/19	NA	NA	1 day					
241	Demo New Openings (West Gym and Lobby)	2 days	Mon 12/30/19	Tue 12/31/19	NA	NA	2 days					
242	Lintels at New Openings (West Gym and Lobby)	2 days	Tue 12/31/19	Thu 1/2/20	NA	NA	2 days					
243	Temp Infill New Openings (West Gym and Lobby)	2 days	Thu 1/2/20	Fri 1/3/20	NA	NA	2 days					
244	<b>Exterior - Commons/Kitchen and Health</b>	<b>56 days</b>	<b>Tue 12/24/19</b>	<b>Thu 3/12/20</b>	<b>NA</b>	<b>NA</b>	<b>56 days</b>					
245	Storefront Stud Framing (North Canopy)	8 days	Tue 12/24/19	Mon 1/6/20	NA	NA	8 days					
246	North Canopy Lighting Rough-ins	3 days	Thu 1/2/20	Mon 1/6/20	NA	NA	3 days					
247	Storefront Sheathing (North Canopy)	4 days	Tue 1/7/20	Fri 1/10/20	NA	NA	4 days					
248	Sheet Membrane Waterproofing (North and South)	5 days	Mon 1/13/20	Fri 1/17/20	NA	NA	5 days					
249	Fluid Applied Weather Barrier (North Canopy)	3 days	Mon 1/13/20	Wed 1/15/20	NA	NA	3 days					
250	Fluid applied Weather Barrier (South Wall @ Kitchen)	3 days	Thu 1/16/20	Mon 1/20/20	NA	NA	3 days					
251	North Precast Veneer	5 days	Mon 1/20/20	Fri 1/24/20	NA	NA	5 days					
252	Fluid Applied Weather Barrier (2nd Level)	12 days	Tue 1/21/20	Wed 2/5/20	NA	NA	12 days					
253	Face Brick (South Wall @ Kitchen)	8 days	Tue 1/21/20	Thu 1/30/20	NA	NA	8 days					
254	Metal Panel (North Canopy)	4 days	Mon 1/27/20	Thu 1/30/20	NA	NA	4 days					
255	Metal Panel (2nd Level)	15 days	Fri 1/31/20	Thu 2/20/20	NA	NA	15 days					
256	Soffit Plaster (North Entrance)	5 days	Fri 1/31/20	Thu 2/6/20	NA	NA	5 days					
257	Entrance Aluminum Storefront/Glazing (North)	10 days	Fri 2/7/20	Thu 2/20/20	NA	NA	10 days					
258	Exterior Window Frames/Glazing	10 days	Fri 2/21/20	Thu 3/5/20	NA	NA	10 days					
259	Scuppers and Downspouts (North 2nd Level)	4 days	Fri 2/21/20	Wed 2/26/20	NA	NA	4 days					
260	North Entrance Sign	5 days	Fri 3/6/20	Thu 3/12/20	NA	NA	5 days					
261	<b>Low Roof - Commons/Kitchen and Health</b>	<b>39 days</b>	<b>Mon 12/30/19</b>	<b>Fri 2/21/20</b>	<b>NA</b>	<b>NA</b>	<b>39 days</b>					

- Alliant
- JH Construction
- Flatwork Subcontractor
- Hausmann
- Peitzmeier
- Peitzmeier
- Seedorf
- Peitzmeier
- Peitzmeier
- Alliant
- Hausmann
- JH Construction
- Access
- JH Construction
- Stutzman
- Kucera
- Kucera
- Seedorf
- Kucera
- Seedorf
- White Castle
- White Castle
- JH Construction
- Nebraska Door & Window
- Nebraska Door & Window
- White Castle
- ASI

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021							
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1			
262	Commons MEP Rough-ins/Roof Penetrations (Grids 7-9)	3 days	Mon 12/30/19	Thu 1/2/20	NA	NA	3 days										
263	Set Roof Curbs Commons Area (Grids 7-9)	3 days	Fri 1/3/20	Tue 1/7/20	NA	NA	3 days										
264	Commons MEP Rough-ins/Roof Penetrations (Grids 6-7)	3 days	Fri 1/3/20	Tue 1/7/20	NA	NA	3 days										
265	Dens-glass Over Existing Gym	8 days	Tue 1/7/20	Thu 1/16/20	NA	NA	8 days										
266	Set Roof Curbs Commons Area (Grids 6-7)	3 days	Wed 1/8/20	Fri 1/10/20	NA	NA	3 days										
267	Frame/Insulate/Sheathing Knee Wall @ Exist Gym	5 days	Tue 1/14/20	Mon 1/20/20	NA	NA	5 days										
268	Install Roofing (Commons Area)	20 days	Tue 1/14/20	Mon 2/10/20	NA	NA	20 days										
269	Expansion Joint Systems @ Exist Gym	5 days	Tue 1/21/20	Mon 1/27/20	NA	NA	5 days										
270	Install Roof Blocking (Commons Area)	8 days	Fri 1/31/20	Tue 2/11/20	NA	NA	8 days										
271	Cap Metal (Commons Area)	4 days	Wed 2/12/20	Mon 2/17/20	NA	NA	4 days										
272	Set/Hook-up RTU's (Commons Area)	5 days	Tue 2/11/20	Mon 2/17/20	NA	NA	5 days										
273	Install Roofing (South Canopy/Kitchen)	4 days	Tue 2/11/20	Fri 2/14/20	NA	NA	4 days										
274	Install Roof Blocking (South Canopy/Kitchen)	3 days	Mon 2/17/20	Wed 2/19/20	NA	NA	3 days										
275	Cap Metal (South Canopy/Kitchen)	2 days	Thu 2/20/20	Fri 2/21/20	NA	NA	2 days										
276	<b>High Roof - Commons/Kitchen and Health</b>	<b>34 days</b>	<b>Thu 1/16/20</b>	<b>Tue 3/3/20</b>	<b>NA</b>	<b>NA</b>	<b>34 days</b>										
277	MEP Rough-ins/Roof Penetrations (Health Area)	2 days	Thu 1/16/20	Fri 1/17/20	NA	NA	2 days										
278	Set Roof Curbs (Health Area)	3 days	Mon 1/20/20	Wed 1/22/20	NA	NA	3 days										
279	Install Roofing (Health Area)	8 days	Tue 2/11/20	Thu 2/20/20	NA	NA	8 days										
280	Install Roof Blocking (Health Area)	5 days	Fri 2/21/20	Thu 2/27/20	NA	NA	5 days										
281	Set/Hook-up RTU (Health Area)	3 days	Fri 2/21/20	Tue 2/25/20	NA	NA	3 days										
282	Cap Metal (Health Area)	3 days	Fri 2/28/20	Tue 3/3/20	NA	NA	3 days										
283	<b>Interior - Commons/Kitchen and Health</b>	<b>133 days</b>	<b>Fri 1/17/20</b>	<b>Thu 7/23/20</b>	<b>NA</b>	<b>NA</b>	<b>133 days</b>										
284	<b>1st Level - Commons/Kitchen and Health</b>	<b>133 days</b>	<b>Fri 1/17/20</b>	<b>Thu 7/23/20</b>	<b>NA</b>	<b>NA</b>	<b>133 days</b>										
285	<b>Kitchen</b>	<b>127 days</b>	<b>Fri 1/17/20</b>	<b>Wed 7/15/20</b>	<b>NA</b>	<b>NA</b>	<b>127 days</b>										
286	Frame Walls	10 days	Fri 1/17/20	Thu 1/30/20	NA	NA	10 days										
287	Overhead MEP Rough-ins	20 days	Wed 1/22/20	Tue 2/18/20	NA	NA	20 days										
288	In-Wall MEP Rough-ins	15 days	Fri 1/31/20	Thu 2/20/20	NA	NA	15 days										
289	Sheetrock Topout	5 days	Fri 1/31/20	Thu 2/6/20	NA	NA	5 days										
290	Frame Hardlids	10 days	Mon 2/10/20	Fri 2/21/20	NA	NA	10 days										
291	Sheetrock Walls	15 days	Mon 2/24/20	Fri 3/13/20	NA	NA	15 days										

Legend for task assignments and milestones:

- MEP Trades
- Shanahan
- JH Construction
- White Castle
- Williams Restoration
- Shanahan, Access
- JH Construction
- MEP Trades
- Shanahan
- White Castle
- Shanahan, Access
- White Castle
- JH Construction
- MEP Trades
- MEP Trades
- JH Construction
- JH Construction
- JH Construction

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Legend for task types and symbols:

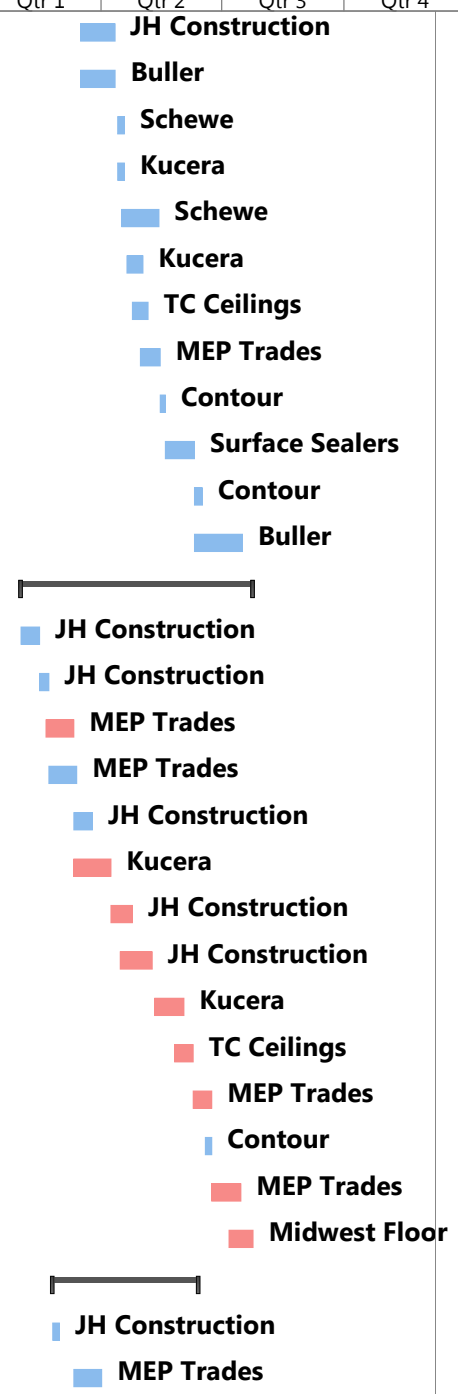
- Task: Blue bar
- Inactive Task: Grey bar
- Manual Summary Rollup: Teal bar
- External Milestone: Diamond symbol
- Manual Progress: Teal bar with arrow
- Split: Dotted blue bar
- Inactive Milestone: Diamond symbol
- Manual Summary: Teal bar with arrow
- Deadline: Green arrow pointing down
- Milestone: Diamond symbol
- Inactive Summary: Grey bar
- Start-only: Teal bar with arrow
- Critical: Red bar
- Summary: Teal bar with arrow
- Manual Task: Teal bar with arrow
- Finish-only: Teal bar with arrow
- Critical Split: Red bar with arrow
- Project Summary: Teal bar with arrow
- Duration-only: Teal bar with arrow
- External Tasks: Teal bar with arrow
- Progress: Teal bar with arrow



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020				2021							
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1					
292	Tape/Finish Walls and Ceilings	20 days	Mon 3/16/20	Fri 4/10/20	NA	NA	20 days												
293	Install Walk-in Cooler	20 days	Mon 3/16/20	Fri 4/10/20	NA	NA	20 days												
294	Restroom Tile	5 days	Mon 4/13/20	Fri 4/17/20	NA	NA	5 days												
295	Prime Paint Ceilings and Walls	5 days	Mon 4/13/20	Fri 4/17/20	NA	NA	5 days												
296	Wall Tile	20 days	Thu 4/16/20	Wed 5/13/20	NA	NA	20 days												
297	2nd Coat Paint Walls and Ceilings	10 days	Mon 4/20/20	Fri 5/1/20	NA	NA	10 days												
298	Ceiling Grid	8 days	Fri 4/24/20	Tue 5/5/20	NA	NA	8 days												
299	MEP Finishes	11 days	Thu 4/30/20	Thu 5/14/20	NA	NA	11 days												
300	Restroom Specialties	2 days	Fri 5/15/20	Mon 5/18/20	NA	NA	2 days												
301	Epoxy Flooring	15 days	Tue 5/19/20	Tue 6/9/20	NA	NA	15 days												
302	Doors and Hardware	4 days	Wed 6/10/20	Mon 6/15/20	NA	NA	4 days												
303	Install Kitchen Equipment	25 days	Wed 6/10/20	Wed 7/15/20	NA	NA	25 days												
304	<b>Commons</b>	<b>123 days</b>	<b>Fri 1/31/20</b>	<b>Thu 7/23/20</b>	<b>NA</b>	<b>NA</b>	<b>123 days</b>												
305	Frame Walls	10 days	Fri 1/31/20	Thu 2/13/20	NA	NA	10 days												
306	Sheetrock Topout	5 days	Fri 2/14/20	Thu 2/20/20	NA	NA	5 days												
307	Overhead MEP Rough-ins	15 days	Wed 2/19/20	Tue 3/10/20	NA	NA	15 days												
308	In-Wall MEP Rough-ins	15 days	Fri 2/21/20	Thu 3/12/20	NA	NA	15 days												
309	Frame Hardlids and Soffits	10 days	Wed 3/11/20	Tue 3/24/20	NA	NA	10 days												
310	Paint Ceiling Structure	20 days	Wed 3/11/20	Tue 4/7/20	NA	NA	20 days												
311	Sheetrock Walls/Hardlids	12 days	Wed 4/8/20	Thu 4/23/20	NA	NA	12 days												
312	Tape/Finish Walls/Hardlids	18 days	Wed 4/15/20	Fri 5/8/20	NA	NA	18 days												
313	Paint Walls	15 days	Mon 5/11/20	Mon 6/1/20	NA	NA	15 days												
314	Ceiling Grid	10 days	Tue 5/26/20	Mon 6/8/20	NA	NA	10 days												
315	MEP Grid Install	10 days	Tue 6/9/20	Mon 6/22/20	NA	NA	10 days												
316	Casework/Specialties	3 days	Thu 6/18/20	Mon 6/22/20	NA	NA	3 days												
317	MEP Finishes	15 days	Tue 6/23/20	Tue 7/14/20	NA	NA	15 days												
318	Flooring/Base	14 days	Mon 7/6/20	Thu 7/23/20	NA	NA	14 days												
319	<b>2nd Level Health Area</b>	<b>79 days</b>	<b>Mon 2/24/20</b>	<b>Fri 6/12/20</b>	<b>NA</b>	<b>NA</b>	<b>79 days</b>												
320	Frame Walls	5 days	Mon 2/24/20	Fri 2/28/20	NA	NA	5 days												
321	Overhead MEP Rough-ins	15 days	Wed 3/11/20	Tue 3/31/20	NA	NA	15 days												



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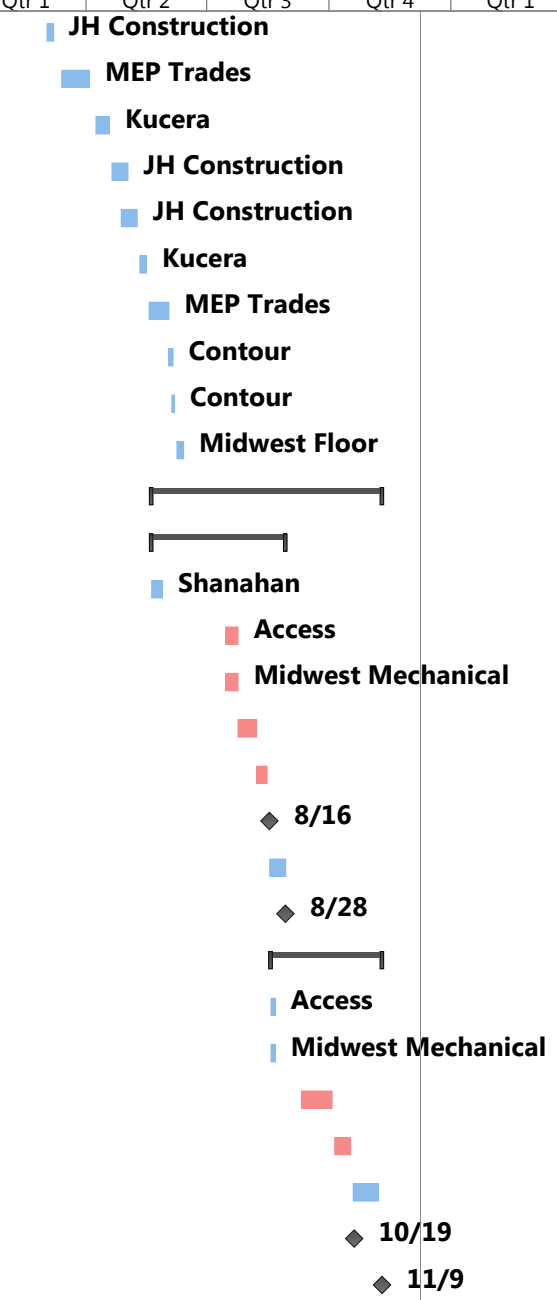
Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020				2021						
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1				
322	Sheetrock Topout	5 days	Mon 3/2/20	Fri 3/6/20	NA	NA	5 days											
323	In-Wall MEP Rough-ins	15 days	Fri 3/13/20	Thu 4/2/20	NA	NA	15 days											
324	Paint Ceiling Structure	8 days	Wed 4/8/20	Fri 4/17/20	NA	NA	8 days											
325	Sheetrock Walls	10 days	Mon 4/20/20	Fri 5/1/20	NA	NA	10 days											
326	Tape/Finish Walls	10 days	Mon 4/27/20	Fri 5/8/20	NA	NA	10 days											
327	Paint Walls	5 days	Mon 5/11/20	Fri 5/15/20	NA	NA	5 days											
328	MEP Finishes	10 days	Mon 5/18/20	Mon 6/1/20	NA	NA	10 days											
329	Casework/Specialties	3 days	Tue 6/2/20	Thu 6/4/20	NA	NA	3 days											
330	Doors and Hardware	2 days	Thu 6/4/20	Fri 6/5/20	NA	NA	2 days											
331	Flooring/Base	5 days	Mon 6/8/20	Fri 6/12/20	NA	NA	5 days											
332	<b>Phase 1 Closeout</b>	<b>121 days</b>	<b>Wed 5/20/20</b>	<b>Mon 11/9/20</b>	<b>NA</b>	<b>NA</b>	<b>121 days</b>											
333	<b>Commons/Kitchen</b>	<b>71 days</b>	<b>Wed 5/20/20</b>	<b>Fri 8/28/20</b>	<b>NA</b>	<b>NA</b>	<b>71 days</b>											
334	Unit Startup	5 days	Wed 5/20/20	Wed 5/27/20	NA	NA	5 days											
335	Test Fire Alarm	7 days	Wed 7/15/20	Thu 7/23/20	NA	NA	7 days											
336	Test Fire Sprinkler	7 days	Wed 7/15/20	Thu 7/23/20	NA	NA	7 days											
337	HCI Completion List	10 days	Fri 7/24/20	Thu 8/6/20	NA	NA	10 days											
338	Owner/AE Punchlist	6 days	Fri 8/7/20	Fri 8/14/20	NA	NA	6 days											
339	Commons/Kitchen Substantial Completion	0 days	Sun 8/16/20	Sun 8/16/20	NA	NA	0 days											
340	Punchlist Corrections	10 days	Mon 8/17/20	Fri 8/28/20	NA	NA	10 days											
341	Commons/Kitchen Final Completion	0 days	Fri 8/28/20	Fri 8/28/20	NA	NA	0 days											
342	<b>Gym, Locker, 2nd Level Areas</b>	<b>59 days</b>	<b>Tue 8/18/20</b>	<b>Mon 11/9/20</b>	<b>NA</b>	<b>NA</b>	<b>59 days</b>											
343	Test Fire Alarm	3 days	Tue 8/18/20	Thu 8/20/20	NA	NA	3 days											
344	Test Fire Sprinkler	3 days	Tue 8/18/20	Thu 8/20/20	NA	NA	3 days											
345	HCI Completion List	17 days	Thu 9/10/20	Fri 10/2/20	NA	NA	17 days											
346	Owner/AE Punchlist	10 days	Mon 10/5/20	Fri 10/16/20	NA	NA	10 days											
347	Punchlist Corrections	15 days	Mon 10/19/20	Fri 11/6/20	NA	NA	15 days											
348	Gym, Locker, 2nd Level Areas Substantial Completion	1 day	Mon 10/19/20	Mon 10/19/20	NA	NA	1 day											
349	Gym, Locker, 2nd Level Areas Final Completion	1 day	Mon 11/9/20	Mon 11/9/20	NA	NA	1 day											
350	<b>Site Improvements (Summer 2020)</b>	<b>39 days</b>	<b>Tue 5/26/20</b>	<b>Mon 7/20/20</b>	<b>NA</b>	<b>NA</b>	<b>39 days</b>											
351	<b>Earthwork</b>	<b>17 days</b>	<b>Tue 5/26/20</b>	<b>Wed 6/17/20</b>	<b>NA</b>	<b>NA</b>	<b>17 days</b>											



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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



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ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021	
								Qtr 3	Qtr 4	Qtr 1	Qtr 2
352	Overexcavate/Fill/Rough Grades	6 days	Tue 5/26/20	Tue 6/2/20	NA	NA	6 days				
353	Utilities	6 days	Wed 6/3/20	Wed 6/10/20	NA	NA	6 days				
354	Fill/Rough Grades	5 days	Thu 6/11/20	Wed 6/17/20	NA	NA	5 days				
355	<b>Paving</b>	<b>27 days</b>	<b>Thu 6/11/20</b>	<b>Mon 7/20/20</b>	<b>NA</b>	<b>NA</b>	<b>27 days</b>				
356	Fine Grade	10 days	Thu 6/11/20	Wed 6/24/20	NA	NA	10 days				
357	Form/Prep/Pour Sidewalks	10 days	Thu 6/18/20	Wed 7/1/20	NA	NA	10 days				
358	Form/Prep/Pour North Site Stairs	3 days	Thu 7/2/20	Tue 7/7/20	NA	NA	3 days				
359	Form/Prep/Pour Paving	5 days	Thu 7/2/20	Thu 7/9/20	NA	NA	5 days				
360	Install/ hookup Light Poles	5 days	Fri 7/10/20	Thu 7/16/20	NA	NA	5 days				
361	Striping & Signs	5 days	Tue 7/14/20	Mon 7/20/20	NA	NA	5 days				
362	<b>Phase 2 - Renovation</b>	<b>139 days</b>	<b>Thu 5/21/20</b>	<b>Tue 12/8/20</b>	<b>NA</b>	<b>NA</b>	<b>139 days</b>				
363	<b>Interior Door Replacement</b>	<b>40 days</b>	<b>Thu 5/21/20</b>	<b>Fri 7/17/20</b>	<b>NA</b>	<b>NA</b>	<b>40 days</b>				
364	Remove/Demo Hardware, Doors, Frames Throughout	10 days	Thu 5/21/20	Thu 6/4/20	NA	NA	10 days				
365	Prep Openings for New Frames	10 days	Fri 6/5/20	Thu 6/18/20	NA	NA	10 days				
366	Install New Frames	10 days	Fri 6/19/20	Thu 7/2/20	NA	NA	10 days				
367	Install New Doors and Hardware	10 days	Mon 7/6/20	Fri 7/17/20	NA	NA	10 days				
368	<b>Existing Gym - Area B</b>	<b>22 days</b>	<b>Mon 10/5/20</b>	<b>Tue 11/3/20</b>	<b>NA</b>	<b>NA</b>	<b>22 days</b>				
369	Flooring Protection	2 days	Mon 10/5/20	Tue 10/6/20	NA	NA	2 days				
370	Remove/Demo Bleachers	5 days	Wed 10/7/20	Tue 10/13/20	NA	NA	5 days				
371	Electrical Rough-ins for New Bleachers	5 days	Wed 10/14/20	Tue 10/20/20	NA	NA	5 days				
372	Install New Bleachers	8 days	Wed 10/21/20	Fri 10/30/20	NA	NA	8 days				
373	Remove Flooring Protection	2 days	Mon 11/2/20	Tue 11/3/20	NA	NA	2 days				
374	<b>Auditorium - Area C</b>	<b>124 days</b>	<b>Thu 5/21/20</b>	<b>Fri 11/13/20</b>	<b>NA</b>	<b>NA</b>	<b>124 days</b>				
375	<b>Interior Auditorium Demolition</b>	<b>13 days</b>	<b>Thu 5/21/20</b>	<b>Tue 6/9/20</b>	<b>NA</b>	<b>NA</b>	<b>13 days</b>				
376	Move Out	2 days	Thu 5/21/20	Fri 5/22/20	NA	NA	2 days				
377	Install Flooring Protection	3 days	Thu 5/21/20	Tue 5/26/20	NA	NA	3 days				
378	De-energize Area for Demo/Removal/Temp Power	1 day	Tue 5/26/20	Tue 5/26/20	NA	NA	1 day				
379	Remove Sports Equipment	3 days	Wed 5/27/20	Fri 5/29/20	NA	NA	3 days				
380	MEP Removal/Demo (Stage and Seating Areas)	8 days	Wed 5/27/20	Fri 6/5/20	NA	NA	8 days				
381	Remove Ceilings (East Stage Area)	1 day	Mon 6/1/20	Mon 6/1/20	NA	NA	1 day				

- Gana
- North Ridge
- Gana
- ┌──┐
- Flatwork Subcontractor
- Flatwork Subcontractor
- Flatwork Subcontractor
- Flatwork Subcontractor
- Access
- TE Quickseal

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021							
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1			
382	Remove Casework/Specialties	1 day	Mon 6/1/20	Mon 6/1/20	NA	NA	1 day										
383	Remove Doors/Coiling Door	3 days	Mon 6/1/20	Wed 6/3/20	NA	NA	3 days										
384	Demo Existing Stage Edge	2 days	Mon 6/1/20	Tue 6/2/20	NA	NA	2 days										
385	Demo Mezzanine (East Stage Area)	3 days	Tue 6/2/20	Thu 6/4/20	NA	NA	3 days										
386	Cut/Remove Existing Floor (South Stage and Ramp)	3 days	Wed 6/3/20	Fri 6/5/20	NA	NA	3 days										
387	Saw Cut/Demo Walls (East Stage Area)	2 days	Wed 6/3/20	Thu 6/4/20	NA	NA	2 days										
388	Demo Stage Floor/Stairs	3 days	Fri 6/5/20	Tue 6/9/20	NA	NA	3 days										
389	Demo Slab for Wall Removal (East Stage Area)	1 day	Fri 6/5/20	Fri 6/5/20	NA	NA	1 day										
390	<b>Exterior Auditorium Demolition</b>	<b>12 days</b>	<b>Tue 5/26/20</b>	<b>Wed 6/10/20</b>	<b>NA</b>	<b>NA</b>	<b>12 days</b>										
391	Remove Existing Condensing Units (West Side)	2 days	Tue 5/26/20	Wed 5/27/20	NA	NA	2 days										
392	Remove Existing Transformer (West Side)	2 days	Thu 5/28/20	Fri 5/29/20	NA	NA	2 days										
393	Demo Roof at Roof Vent Locations	9 days	Fri 5/29/20	Wed 6/10/20	NA	NA	9 days										
394	<b>Exterior Auditorium Fitout</b>	<b>13 days</b>	<b>Mon 6/1/20</b>	<b>Wed 6/17/20</b>	<b>NA</b>	<b>NA</b>	<b>13 days</b>										
395	Frame/Sheathing at Roof Vents	10 days	Mon 6/1/20	Fri 6/12/20	NA	NA	10 days										
396	Form/Prep/Pour Housekeeping Pads (West Side)	3 days	Mon 6/1/20	Wed 6/3/20	NA	NA	3 days										
397	Install/ hookup Roof Vents	9 days	Wed 6/3/20	Mon 6/15/20	NA	NA	9 days										
398	Install/ hookup New Transformer and Switchgear	5 days	Thu 6/4/20	Wed 6/10/20	NA	NA	5 days										
399	Roofing/Flashing at Roof Vents	9 days	Fri 6/5/20	Wed 6/17/20	NA	NA	9 days										
400	Set Curbs for RTU-9	2 days	Thu 6/11/20	Fri 6/12/20	NA	NA	2 days										
401	Set/ hookup RTU-9	2 days	Mon 6/15/20	Tue 6/16/20	NA	NA	2 days										
402	<b>Interior Auditorium Fitout</b>	<b>121 days</b>	<b>Wed 5/27/20</b>	<b>Fri 11/13/20</b>	<b>NA</b>	<b>NA</b>	<b>121 days</b>										
403	Install Steel for Roof Vents	9 days	Wed 5/27/20	Mon 6/8/20	NA	NA	9 days										
404	Infill Door Openings-CMU	3 days	Tue 6/2/20	Thu 6/4/20	NA	NA	3 days										
405	Stud Framing at Stage Wall	5 days	Wed 6/3/20	Tue 6/9/20	NA	NA	5 days										
406	Sheetrock at Stage Wall	3 days	Mon 6/8/20	Wed 6/10/20	NA	NA	3 days										
407	Stud Framing at Stage Soffit	4 days	Wed 6/10/20	Mon 6/15/20	NA	NA	4 days										
408	Sheetrock Stage Soffit	2 days	Mon 6/15/20	Tue 6/16/20	NA	NA	2 days										
409	Build Temporary Scaffold Platform	8 days	Wed 6/10/20	Fri 6/19/20	NA	NA	8 days										
410	Tape/Finish Sheetrock Stage Wall/Soffit	10 days	Thu 6/11/20	Wed 6/24/20	NA	NA	10 days										
411	Overhead Electrical Rough-ins	10 days	Mon 6/22/20	Mon 7/6/20	NA	NA	10 days										

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021				
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Qtr 1
412	Overhead MEP Rough-ins	10 days	Mon 6/22/20	Mon 7/6/20	NA	NA	10 days							
413	Install Pipe Grid for Curtain Tracks	4 days	Mon 6/22/20	Thu 6/25/20	NA	NA	4 days							
414	Install Curtian Tracks	4 days	Fri 6/26/20	Wed 7/1/20	NA	NA	4 days							
415	Paint Ceiling and Structure	10 days	Mon 6/29/20	Mon 7/13/20	NA	NA	10 days							
416	Overhead MEP Finishes	8 days	Thu 7/9/20	Mon 7/20/20	NA	NA	8 days							
417	Ceiling Paint Touch-ups	3 days	Tue 7/21/20	Thu 7/23/20	NA	NA	3 days							
418	Grid for Ceiling Clouds	5 days	Fri 7/24/20	Thu 7/30/20	NA	NA	5 days							
419	Padout	3 days	Fri 7/31/20	Tue 8/4/20	NA	NA	3 days							
420	Overhead Pre-Punch	2 days	Wed 8/5/20	Thu 8/6/20	NA	NA	2 days							
421	Overhead Pre-Punch Corrections	3 days	Fri 8/7/20	Tue 8/11/20	NA	NA	3 days							
422	Dismantle Temporary Scaffold Platform	8 days	Wed 8/12/20	Fri 8/21/20	NA	NA	8 days							
423	Metal Decking Over Exist. Stair Opening (East Stage)	2 days	Mon 8/24/20	Tue 8/25/20	NA	NA	2 days							
424	Install 2x8 Joists (South Stage Extension and Ramp)	3 days	Mon 8/24/20	Wed 8/26/20	NA	NA	3 days							
425	Prep/Pour Slabs (East Stage)	2 days	Wed 8/26/20	Thu 8/27/20	NA	NA	2 days							
426	Install Flooring (South Stage Extension and Ramp)	4 days	Thu 8/27/20	Tue 9/1/20	NA	NA	4 days							
427	Install Misc. Steel (East Stage)	2 days	Fri 8/28/20	Mon 8/31/20	NA	NA	2 days							
428	Frame Steel Stud Walls for Joist Support (East Stage)	3 days	Fri 8/28/20	Tue 9/1/20	NA	NA	3 days							
429	Install Steel Stud Joists (East Stage)	3 days	Wed 9/2/20	Fri 9/4/20	NA	NA	3 days							
430	Frame Sout Stage Extension Walls/Stairs/Ramp Walls	3 days	Tue 9/8/20	Thu 9/10/20	NA	NA	3 days							
431	Frame Sawtooth Acoustic Walls	5 days	Tue 9/8/20	Mon 9/14/20	NA	NA	5 days							
432	Sheetrock Acoustic Walls	4 days	Fri 9/11/20	Wed 9/16/20	NA	NA	4 days							
433	Tape/Finish Sheetrock Acoustic Walls	8 days	Wed 9/16/20	Fri 9/25/20	NA	NA	8 days							
434	Paint Walls	20 days	Wed 9/16/20	Tue 10/13/20	NA	NA	20 days							
435	MEP Finishes	15 days	Wed 9/23/20	Tue 10/13/20	NA	NA	15 days							
436	Tectum Sound Panels	3 days	Mon 9/28/20	Wed 9/30/20	NA	NA	3 days							
437	Flooring & Seating Install	10 days	Wed 10/14/20	Tue 10/27/20	NA	NA	10 days							
438	Doors and Hardware	3 days	Wed 10/28/20	Fri 10/30/20	NA	NA	3 days							
439	Remove Flooring Protection	2 days	Mon 11/2/20	Tue 11/3/20	NA	NA	2 days							
440	Sand and Re-Finish Existing Floor	8 days	Wed 11/4/20	Fri 11/13/20	NA	NA	8 days							
441	<b>Greenroom / Restrooms - Area C</b>	<b>66 days</b>	<b>Fri 5/22/20</b>	<b>Tue 8/25/20</b>	<b>NA</b>	<b>NA</b>	<b>66 days</b>							

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



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ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021			
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4
442	<b>Greenroom / Restrooms Demolition</b>	<b>7 days</b>	<b>Fri 5/22/20</b>	<b>Tue 6/2/20</b>	<b>NA</b>	<b>NA</b>	<b>7 days</b>						
443	Move Out	1 day	Fri 5/22/20	Fri 5/22/20	NA	NA	1 day						
444	De-energize Area for Demo/Removal/Temp Power	1 day	Tue 5/26/20	Tue 5/26/20	NA	NA	1 day						
445	MEP Demo	3 days	Wed 5/27/20	Fri 5/29/20	NA	NA	3 days						
446	Demo Flooring and Ceilings	4 days	Tue 5/26/20	Fri 5/29/20	NA	NA	4 days						
447	Saw-Cut/Demo Slab for Wall Demo and UG Rough-ins	2 days	Wed 5/27/20	Thu 5/28/20	NA	NA	2 days						
448	Demo Walls/Doors	3 days	Fri 5/29/20	Tue 6/2/20	NA	NA	3 days						
449	<b>Greenroom / Restrooms Fitout</b>	<b>59 days</b>	<b>Wed 6/3/20</b>	<b>Tue 8/25/20</b>	<b>NA</b>	<b>NA</b>	<b>59 days</b>						
450	MEP Underground Rough-ins	3 days	Wed 6/3/20	Fri 6/5/20	NA	NA	3 days						
451	Slab Prep/Pour-Back	2 days	Mon 6/8/20	Tue 6/9/20	NA	NA	2 days						
452	CMU Infill / Patch in Greenroom	1 day	Wed 6/10/20	Wed 6/10/20	NA	NA	1 day						
453	Frame Walls/Hardlids	3 days	Wed 6/10/20	Fri 6/12/20	NA	NA	3 days						
454	Set Roof Curbs	2 days	Thu 6/11/20	Fri 6/12/20	NA	NA	2 days						
455	Set/ hookup RTU-11	2 days	Mon 6/15/20	Tue 6/16/20	NA	NA	2 days						
456	MEP Wall Rough-Ins	7 days	Mon 6/15/20	Tue 6/23/20	NA	NA	7 days						
457	Overhead MEP Rough-ins	5 days	Wed 6/24/20	Tue 6/30/20	NA	NA	5 days						
458	Sheetrock Walls/Hardlids	3 days	Wed 7/1/20	Mon 7/6/20	NA	NA	3 days						
459	Tape/Finish Walls	5 days	Tue 7/7/20	Mon 7/13/20	NA	NA	5 days						
460	Paint Walls	3 days	Tue 7/14/20	Thu 7/16/20	NA	NA	3 days						
461	Install Tile	10 days	Fri 7/17/20	Thu 7/30/20	NA	NA	10 days						
462	Install Flooring/Base	3 days	Fri 7/31/20	Tue 8/4/20	NA	NA	3 days						
463	Casework/Specialties/Countertops	3 days	Wed 8/5/20	Fri 8/7/20	NA	NA	3 days						
464	MEP Finishes	5 days	Fri 8/7/20	Thu 8/13/20	NA	NA	5 days						
465	Install Restroom Partitions	5 days	Fri 8/14/20	Thu 8/20/20	NA	NA	5 days						
466	Doors and Hardware	3 days	Fri 8/21/20	Tue 8/25/20	NA	NA	3 days						
467	<b>Food Service / Classroom - Area C</b>	<b>49 days</b>	<b>Tue 5/26/20</b>	<b>Mon 8/3/20</b>	<b>NA</b>	<b>NA</b>	<b>49 days</b>						
468	<b>Food Service / Classroom Demolition</b>	<b>12 days</b>	<b>Tue 5/26/20</b>	<b>Wed 6/10/20</b>	<b>NA</b>	<b>NA</b>	<b>12 days</b>						
469	Move Out	1 day	Tue 5/26/20	Tue 5/26/20	NA	NA	1 day						
470	De-energize Area for Demo/Removal/Temp Power	1 day	Wed 5/27/20	Wed 5/27/20	NA	NA	1 day						
471	MEP Demo	2 days	Mon 6/1/20	Tue 6/2/20	NA	NA	2 days						

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
Split		Inactive Milestone		Manual Summary		Deadline			
Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			



Schuyler Central High School Addition/Renovation



ID	Task Name	Duration	Start	Finish	Actual Start	Actual Finish	Remaining Duration	2020		2021			
								Qtr 3	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4
472	Demo Ceilings	2 days	Wed 6/3/20	Thu 6/4/20	NA	NA	2 days						
473	Sawcut/Demo Walls/Doors	2 days	Wed 6/3/20	Thu 6/4/20	NA	NA	2 days						
474	Demo Outdoor Walk-in Cooler	4 days	Fri 6/5/20	Wed 6/10/20	NA	NA	4 days						
475	<b>Food Service / Classroom Fitout</b>	<b>14 days</b>	<b>Fri 6/5/20</b>	<b>Wed 6/24/20</b>	<b>NA</b>	<b>NA</b>	<b>14 days</b>						
476	CMU Walls and Patch Existing	2 days	Fri 6/5/20	Mon 6/8/20	NA	NA	2 days						
477	Overhead MEP Rough-ins	5 days	Tue 6/9/20	Mon 6/15/20	NA	NA	5 days						
478	Set Roof Curbs	2 days	Thu 6/11/20	Fri 6/12/20	NA	NA	2 days						
479	Wall MEP Rough-ins	4 days	Fri 6/12/20	Wed 6/17/20	NA	NA	4 days						
480	Set RTU-12	2 days	Mon 6/15/20	Tue 6/16/20	NA	NA	2 days						
481	Frame Soffit	1 day	Tue 6/16/20	Tue 6/16/20	NA	NA	1 day						
482	Sheetrock Soffit	1 day	Wed 6/17/20	Wed 6/17/20	NA	NA	1 day						
483	Tape/Finish Soffit	5 days	Thu 6/18/20	Wed 6/24/20	NA	NA	5 days						
484	Paint Walls	10 days	Thu 6/25/20	Thu 7/9/20	NA	NA	10 days						
485	MEP Finishes	5 days	Fri 7/10/20	Thu 7/16/20	NA	NA	5 days						
486	Install Kitchen Equipment	10 days	Fri 7/17/20	Thu 7/30/20	NA	NA	10 days						
487	Doors and Hardware	2 days	Fri 7/31/20	Mon 8/3/20	NA	NA	2 days						
488	<b>Phase 2 Closeout</b>	<b>15 days</b>	<b>Mon 11/16/20</b>	<b>Tue 12/8/20</b>	<b>NA</b>	<b>NA</b>	<b>15 days</b>						
489	HCI Completion List	4 days	Mon 11/16/20	Thu 11/19/20	NA	NA	4 days						
490	Owner/AE Punchlist	5 days	Fri 11/20/20	Mon 11/30/20	NA	NA	5 days						
491	Punchlist Corrections	5 days	Tue 12/1/20	Mon 12/7/20	NA	NA	5 days						
492	Renovation Substantial Completion	1 day	Tue 12/1/20	Tue 12/1/20	NA	NA	1 day						12/1
493	Final Completion	1 day	Tue 12/8/20	Tue 12/8/20	NA	NA	1 day						12/8

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Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
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Milestone		Inactive Summary		Start-only		Critical			
Summary		Manual Task		Finish-only		Critical Split			
Project Summary		Duration-only		External Tasks		Progress			