



Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 11, 2013 6:30 PM
Schuyler Central High School Music Room
120 W. 20th St.
Schuyler, NE 68661-2400

Attendance Taken at 6:30 PM.

Richard Brabec: Absent
Eric Cerny: Present
Lumir Jedlicka: Present
Chuck Misek: Present
Virginia Semerad: Present
Brian Vavricek: Present

Present: 5, Absent: 1.

I. Call Meeting to Order

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

The meeting was called to order at 6:30 PM by President Jedlicka. Board members present were Jedlicka, Semerad, Vavricek, Cerny, and Misek; Brabec was absent. Also present were Superintendent Dr. Hoelsing, Principals Pavlik, Grammer, Vrba, and Reinsch; Assistant Principal Kovar, Curriculum Director Gibbons; Activity Administrator Egr; and Student Council Representative Kellan Heavican.

I.A. Pledge of Allegiance

All present participated in the Pledge of Allegiance.

I.B. Declaration of Open Meeting

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 hallway outside the Media Center.

President Jedlicka stated that the meeting date and the agenda had been posted to the public in advance.

II. Approval of Consent Agenda

Discuss, Consider and Take Action on the consent agenda

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

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek:

Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

II.A. Agenda

II.B. Minutes

II.C. Acceptance of Claims

We will have all invoices available for your review at the meeting. If you have any questions on any of the claims listed on this report, please come to the meeting early so that you can have time to review it prior to approving payment. Thanks.

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

After researching the list of bills above \$5,000 I found out that reoccurring bills from month to month were not included on the list. Beginning this month (November) we will list all bills over \$5,000 for your review. In October there was a question on the utilities bill for October. After review, we found the bill of \$41,477.96 was a thousand dollars less than October of 2012! October is typically one of the higher utility bills of the year.

II.D. Financial

Included in the financial information are 3 reports. The first report is the activity fund report. Mrs. Egr worked to balance each fund this month so that you would be better able to see the budget and projected income needed for each activity area. Thanks Mrs. Egr and Sally Jakub for your work on this fund.

The second report is a more detailed treasurer's report. This report will reflect a more detailed accounting of funds budgeted, receipted, and expended during the month and year-to-date. It also shows you cash balances in each fund.

The summary receipt and expenditure reports provide you with a comparison from the two previous school years. This allows you to see, in a snapshot, how the 2013-14 budget projections are managed. We also included cash flow reports from 2012-13 and 2013-14 which reflect the cash flow in each fund and a comparison to the last school year. These reports should enable you to have a pretty clear picture of the current year's financial status.

II.E. Other Listed Reports

III. Public Forum - We ask that all presentations be limited in their length.

III.A. Recognition of visitors and guests

We have one student from the Alternative Education Center to receive his diploma from the board of education this evening. The student's name is Leo Torres. Congratulations to Leo and his family on his accomplishment.

In addition, Luis Pedraza has also completed. He will receive his diploma at another time.

Principal Pavlik presented a diploma to Leo Torres, the first graduate from the Alternative Education School located at the District 4-R building. Also present at the meeting was Mandy Yosten, representing the SEA.

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

III.C. Student Representative's Report

Kellan Heavican reported on the Veteran's Day program that was held at SCHS on November 11 at 8:30 AM in the east gym. New to the program this year was the addition of a slide show.

IV. Action Items

IV.A. Budget

IV.A.1. Discuss, consider and approve acceptance of the 2012-13 AFR and District Audit Reports.

The budget committee met with Pekny and Associates to discuss the 2012-13 AFR and Audit Report. In the past, Pekny's attended the meeting and went through the documents at that time. This year members of the finance committee met at Pekny and Associates to review both documents. If other members of the board would like to have a more formal review, we will arrange a time to meet and review this information. The two reports were reviewed and submitted by November 1st and 5th as required by law. The board should go on record as accepting the reports as filed. See attached reports.

Dr. Hoelsing pointed out that the Annual Financial Report is a reflection of the budget at this point in time; in addition it allows any necessary pluses, minuses or corrections to be made. The auditors always stress that cash be double-counted and that there is a segregation of duties where cash is involved. The auditors welcomed any board members with questions to visit their office. Motion to approve the budget committee's recommendation to accept the 2012-13 Annual Finance Report and District Audit as filed. Passed with a motion by Chuck Misek and a second by Lumir Jedlicka.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.A.2. Discuss, consider and approve a transferring \$20,000 from the General Fund to the Activity Fund.

This transfer request is from the 2012-13 school year. We did not make the transfer at the end of the year as our cash flow was too tight in August. The board approved the check in October, but there was no formal board action taken at that time. In order to keep the audit clean, I recommend the board approve the \$20,000 transfer at the November board meeting.

Motion to approve a transfer of \$20,000 from the general fund to the activity fund. Passed with a motion by Chuck Misek and a second by

Virginia Semerad.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck
Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

IV.B. Building and Grounds

IV.B.1. Accept gift from Elementary PTO toward the purchase of playground equipment.

The Elementary PTO has raised \$35,000 toward the purchase of new
playground equipment for the elementary building. They would like to
get this equipment installed as soon as possible so that the students will
be able to use it during the 2013-14 school year.

Missy Glodowski, Elizabeth James, and Megan Reinert representing the
SCS PTO, presented SCS with \$35,000 to help purchase additional
playground equipment to be placed at SES. The equipment will be age-
appropriate for ages 5-12 years. The total purchase and installation will
cost \$49,166. Motion to accept the gift of \$35,000 from the Schuyler
PTO for the purchase of playground equipment for the elementary
school. Passed with a motion by Lumir Jedlicka and a second by Eric
Cerny.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck
Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

IV.B.2. Discuss, consider, and take action to approve the purchase and installation of playground equipment from Creative Sites

Attached is the equipment quote along with actual pictures of the
playground equipment. The total cost of the equipment is \$40,216. We
can either fund the difference from the depreciation fund or raise the
remainder. The site already has sidewalk borders, but we would have to
take care of installation and mulch. We can also choose to install it
ourselves or have them install it at their quoted cost. I contacted DEQ
and we will be submitting our application for a reimbursement for 50%
of the cost of the mulch. Applications are due in February and awards
will be made in April so we would be able to complete this process
within our fiscal year.

Dr. Hoelsing said that some site preparation will be needed before the
new playground equipment is installed due to the fact that water collects
in this area. Motion to approve bid from Creative Sites for the purchase
of playground equipment as presented. Passed with a motion by Virginia
Semerad and a second by Brian Vavricek.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck
Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

IV.C. Planning

IV.C.1. Set the date for the district strategic planning for December 12, 2013.

I visited with Marcia Herring and she is willing to conduct the board strategic planning session for the district. The staff will meet on the morning of December 6th to provide input for board consideration. Marcia will assist us with compiling this information and assist us in organizing the board/community retreat on the evening of Thursday, December 12th. I have a meeting scheduled with Marcia for the morning of November 11th to discuss our process and check on any other possible dates. We will need to compile a list of community patrons, business community, etc... to participate in this process.

Update: Marcia Herring is also available on December 19th. She will know after her meeting tonight if she is also available on December 16th and 17th.

Motion to set the time and date for the strategic planning session for December 19th at 6:00 PM. Passed with a motion by Virginia Semerad and a second by Chuck Misek.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.D. Public Relations

IV.D.1. Discuss, consider, and take action to approve request from the Young Adults for Christ (Divine Mercy) to rent facilities for a 3-day retreat.

Lucas Juarez, representing Young Adults for Christ requested board consideration of renting school facilities for a weekend retreat. The retreat is a 3-day event including 2 overnights with approximately 150 participants. The Young Adults for Christ are affiliated with Divine Mercy Parish. While there may be some concern about future requests, the board needs to respond according to the policies you have in place at this time. If you want to review the policy in the future to address any concerns, you can certainly do just that. Attached is the board policy outlining procedures for renting school facilities.

This event is in compliance with board policy. If the school board would see a need to make changes to this policy, they may do so in the future. Motion to approve request from Young Adults for Christ to rent school facilities for their weekend retreat in February. Passed with a motion by Lumir Jedlicka and a second by Virginia Semerad.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.E. Personnel

IV.E.1. Discuss, consider, and take action to approve administrative recommendation to reassign Juan Melendrez to the maintenance position and hire a new person for the high school house keeping position. We are recommending moving Juan from the high school house keeping position to the maintenance position. We are also recommending a new

hire to fill the high school housekeeping position beginning as soon as possible.

Motion to approve moving Juan Melendrez to a maintenance position and open the housekeeping position at SCHS. Passed with a motion by Virginia Semerad and a second by Brian Vavricek.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.F. Curriculum

IV.F.1. American Junior Academy Science Fair

Congratulation to Jake Kasik and Mr. Mark Wemhoff on qualifying for the American Junior Academy Science Fair in Chicago from February 12-16. This is Schuyler Central High School's first qualifier. According to our negotiated agreement, the board will make funds available from curriculum improvement and program development for program proposals throughout the school year. The unreimbursed costs are \$1,818. See attached request.

Motion to approve request for \$1,818 for Jake Kasik and Mr. Mark Wemhoff to attend the AJAS Competition in Chicago in February.

Passed with a motion by Brian Vavricek and a second by Eric Cerny.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V. Discussion Items and Reports

V.A. Schuyler Foundation Report

1. Paul Strawhecker from Paul Strawhecker, Inc. will be here to share information from the October Foundation meeting. His company is a regional, comprehensive fundraising and development consulting firm for nonprofit organizations. His company assisted Schuyler with their successful fundraising efforts on the Alegent Health Memorial Hospital project. He will have a 10 minute presentation and then open the floor for questions. See attached Overview from our Foundation Meeting.

2. The November Agenda and Minutes are on the District Meeting Site. Brian, Lumir, and Virginia will share information from our meeting on Monday, November 4th. See minutes on the public meeting site.

Paul Strawhecker from Paul Strawhecker, Inc., a professional fundraising and development firm, was present to explain how his company could assist the SCS Foundation in their quest to fund a fine arts center and answer questions from the school board members. He explained that they first interview community leaders, analyze and make recommendations and then present the results to a designated group. This firm had previously made a full presentation to the SCS Foundation. The SCS Foundation will assume operation of the SCS Alumni website from the Schuyler Development Corporation as of 1/1/2014.

V.B. Rural/Satellite Schools Report

Richland

1. P/T Conferences - 100% Attendance
2. Box Tops Contest Raised \$157.20 (Activity Fund)
3. Parent Prepared Thanksgiving Dinner set for Monday, November 18
4. Winter Music Program Date - Monday, Dec. 16

Fisher's District 24

1. P/T Conferences - 96% Attendance
2. Red Ribbon Week donations raised \$87 for Wayne Tornado Recovery
3. Winter Music Program Date - Thursday, Dec. 12

Both Schools

1. Sheriff Dept. officials have visited both schools to introduce themselves and familiarize themselves with the buildings.
2. Fire Dept. officials visited both schools during Fire Safety Week for a presentation and announce poster contest winners.

Gerry Reinsch

Principal/Music Teacher

At Richland School a Box Tops contest raised \$157.20 which will be used in part to pay for a parent-prepared Thanksgiving Dinner scheduled for Monday, November 18. Students at Fishers #24 raised \$87 to be sent to the tornado relief effort in Wayne, NE.

V.C. Curriculum/Instruction/Assessment

Report Highlights:

1. Point of clarification - Fisher's is doing very well on their NeSA Assessments. They are "needs improvement" because they do not have any group of 30 students so they must use the district designation.
2. New NeSA Testing Software has been rolled out. We're working on training and getting it installed on computers.
3. *Becoming a Reflective Teacher* workshop with Dr. Phil Warrick went well. Teachers are implementing these strategies in their classrooms. Next workshop is February 14.
4. We have started work on the Social Studies Curriculum.

Curriculum Work - Meetings have taken place with Ktg-5h grade teachers and 6th-12th grade teachers. The main goals of these meetings are to double-check that curriculum meets all standards and to evaluate program materials. School Improvement Member teams attended SIP workshops and had the opportunity to learn more about the process of using the AdvancED Standards.

V.D. Activities Administrator Report

1. Attached is the booster club business membership list. Support the businesses that support the athletic booster club.

2. The first Tuesday of each month, coaches have the opportunity to meet. Breakfast is at 7 am with meetings to follow at 7:15 am. This month budgets/finances were discussed. See Attached.

3. Kellan Heavican was selected as NSAA Believers and Achievers for October 2013. See Attached.

4. November 6th is the District II NSAA meeting at Boys Town. Proposals that were submitted, discussed and voted on are attached. All proposals that pass are moved forward to the January meeting.

5. November 9th, 10th and 11th, I will be attending the NSIAAA conference in Kearney. See attached.

6. November 20th is sportsmanship summit at Midland. Schuyler High students will be attending. Agenda is attached.

7. Coaches put together character lessons for their athletes, expectations of asst coaches and parent letters in their off season. Attached is an example of Matt Turners character lessons, Jim Kasiks expectations of coaches and Gary Schaeffer's parent letter.

8. Holiday Basketball Tourney meetings have started. We meet at 7 am in Columbus at Hyvee. Attached are the minutes from the last meeting.

Additional Information:

Fall coach evaluations continue. Coaches are working on inventory. Conversations with winter sport coaches have occurred. Mrs. Shonka has completed the winter pocket schedules. These are at the ESU being printed and will be out soon. Transportation is ready for winter.

1. Athletic Booster club meeting will be November 7th. at 5:30 pm at SGC.

2. November 13th is a conference meeting.

3. November 18th is winter sports parent meeting. One of the topics will be mistake rituals. Coaches have been reading about mistake rituals and working to implement these into their programs.

4. Activity sponsors/coaches will all meet on November 22nd. The topics of conversation will be Retention, Being Competitive and Improving Parental Involvement. These are three large areas. This will give a good look at how each sponsor/coach sees how to improve in each area along with what is already being done well. Goal setting in these three areas will be done in February.

5. Hope all families enjoy their Thanksgiving!

U.S. Bank® and the Nebraska School Activities Association were proud to announce the 2013--14 Believers and Achievers. SCHS senior Kellan Heavican was one of the winners of this prestigious award. He and the other winners will be recognized at the NSAA State Championships throughout the 2013-2014 activities year. Activity sponsors/coaches will all meet on November 22nd. The topics of conversation will be Retention, Being Competitive and Improving Parental Involvement. This will allow each sponsor/coach to see how to improve in each area in addition to what is already being done.

V.E. Director of Facilities/Transportation Report

TO: Schuyler Community Board

Richland

Update: Attached is the letter from Larry Wennekamp verifying the that we are back in compliance with the microbiological standards for drinking water. See attached letter.

High School

Replaced motor and seal on boiler pump; repaired outside lights at West gym and press box; installed new motion light on the South side of greenhouse and two motion lights on West side of modular

Middle School

Installed a new electrical circuit to computer room, installed speaker wires to band room for projector, and a new 4 1/2 ton compressor in kitchen; repaired roof top unit #2, #6 and #9; removed concrete for a new sprinkler line; cleaned sewer lines

Elementary School

Installed speaker wires to two computer rooms, three classrooms and band room for a projector; repaired steam oven, two convection ovens and dishwasher; installed internet wiring for four classrooms

Preschool

Installed motion lights on entrance doors; serviced all furnaces in modulars

Richland

General maintenance

District 4R

General maintenance; installed speaker wires for projector

District 24

General maintenance

Ronnie R. Mundil

Dr. Hoelsing reported that there are some leaks in the ceiling and a threshold on the north side at SES that are being addressed. It was reported from Larry Wennekamp, Schuyler Department of Utilities Water Supervisor that the drinking water at Richland School is back in compliance with the microbiological standards for drinking water.

V.F. Schuyler Elementary School Report

Short notes for the November meeting:

1. Safety drills were held at SES Oct. 11th and the drills went really well.
2. Red Ribbon Week was Oct. 28th-Nov. 1st. Mr. Zegers did a great job with the whole week.
3. Enrollment is currently: SES 777 Preschool 109
4. Thank you to the FFA for having the "Barnyard" at SES. Schuyler Preschool enrollment is currently at 109 children.

V.G. Schuyler Middle School Report

Middle School Highlights:

1. **Students of the Month:** Jacqueline Grado, Jedler Valasco, and Lesly Camey.
2. **Fall Concert:** Held on Monday October 28th.
3. **Latino Summit in Kearney** held on Monday, October 28th. 20 students and 6 sponsors attended.
4. **Middle School Incentive Day:** 75% recognized for earning 77 or above and no office referrals.
5. **Sports:** fall seasons ended in October. 45 girls participating in basketball and 45 wrestlers.
6. **Truancy Officer:** The county has hired Dawn Schultz through a grant to serve as a truancy officer.
7. **Red Ribbon Week:** SMS Band performed at the elementary building.
8. **Terra Nova Testing:** Conducted October 22-24.

* See attached information.

Two individuals were interviewed for the Truancy (Resource)Officer position. This is funded by a grant through the County Attorney's office to assist with attendance issues within the district. The position was offered to Dawn Schultz. On Monday, October 28th, twenty 8th-grade students and six sponsors attended the 10th Annual Hispanic/Latino Summit at Kearney, NE. This year's focus was "Looking Forward: High School is not enough. The emphasis was on becoming college bound.

V.H. Schuyler Central High School Report

SCHS Report Highlights:

1. Explore and Plan Tests for grades 9 & 10, ASVAB for grades 11 & 12 conducted on October 22nd.
2. UNL/NDE is conducting a study of academic progress of Latino students in 10 Nebraska High Schools.
3. Red Cross Blood Drive was hosted by the Culture Club on November 6th.
4. 2013 Veterans Day program scheduled for Monday, November 11th at 8:30 AM.
5. High School Graduation is scheduled for May 18, 2014.

Alternative School Report

I would like to think that things are going very well at the Alt Ed School. We have now graduated 3 students. Are current numbers are 8 high school, and 3 middle school students. We have seen numerous success stories already, with grades and behaviors. I feel that are staff is doing a great job, and that we have really found our stride. There are always new challenges that arise, but we are now equipped to handle those things quickly and efficiently. I would again like to thank the board for supporting us on this endeavor. Mr. Kovar The Nebraska Department of Education is working with UNL to conduct a study looking at the academic progress of Latino students in high schools across Nebraska. The study will include the ten Nebraska high schools with the highest percentage of Latino students, which will include SCHS. SCHS sponsored a Red Cross Blood Drive on November 6 with Culture Club and Project "S"/SerTeen in charge of organization. There were over 100 potential donors with 88 pints being collected.

V.I. Superintendent's Report

1. Option/Transfer Student Report: We have three (3) option requests for the 2014-15 school year. See attached information.

2. 2013 Clean Diesel School Bus Rebate Program: We submitted our proposal to participate in the 2013 Clean Diesel School Bus Rebate Program.

Nebraska's Clean Diesel School Bus Rebate program is offered by the Nebraska Department of Environmental Quality (NDEQ) to assist qualifying applicants to replace eligible older school buses with new buses powered by an EPA or CARB certified 2012 or newer model year engine. Over 45,000 Nebraska school children ride in school buses annually and at least one-half of those buses are older than 10 years. Many of these children are exposed to a disproportionate amount of diesel exhaust which can place them at greater risk for the harmful effects of diesel exhaust. In order to ensure emissions reductions are achieved through this program, the bus being replaced must be

permanently disabled after the new bus is purchased and received. The amount available is \$73,890 and is made possible by the Environmental Protection Agency's State Clean Diesel Grant program. The NDEQ anticipates awarding three rebates of \$24,630.

The application deadline is November 15, 2013. On November 22, 2013, the Air Program will randomly select the awardees from all eligible entrees. Only one application for one bus per applicant will be accepted. All applications that are determined to be eligible will have an equal chance of being selected.

3. Crisis Training: The district crisis team (Dr. Hoelsing, Mrs. Sweeney, Mrs. Kment, and Mr. Zegers) attended a two-day crisis intervention program at Educational Service Unit 3. Attached is a copy of the information from the level II training. Mrs. Sweeney has updated the crisis intervention contact information and protocol. We will be working on other strategies to improve communication and educate the community and first responders as to the role of the crisis team in the district. See attached workshop information. The district crisis team (Dr. Hoelsing, Mrs. Sweeney, Mrs. Kment, and Mr. Zegers) attended a two-day crisis intervention program at Educational Service Unit 3. Work will be done on other strategies to improve communication and educate the community and first responders as to the role of the crisis team in the district.

V.J. Board Member and Committee Report

1. Negotiations Committee: The negotiations committee met with members of the SEA negotiations team to begin contract negotiations for the 2014-15 school year. The committees reviewed a list of suggested ground rules used for the 2013-14 contract negotiations. The teachers presented a list entitled "points of interest" for discussion, but were not able to submit a formal request for schools to use in the comparability study. Contract information under bargaining rules is considered confidential until an agreement is made. Attached is information for board consideration and listed under "privileged" information. Once an agreement is made, all information will be made public. Board members see attached request and summary information. The board committee will review the requested items and prepare a response for the next negotiations meeting scheduled meeting on November 18th.

2. Finance Committee: Thank you to Lumir and Chuck, members of the finance committee, for attending the audit review. I believe this gives you a better opportunity to review finance information and ask questions without the pressure of needing to move a public meeting along. If any other board members wish to review the audit in greater detail, please let us know and we will arrange a time to make that happen.

The negotiations committee met with members of the SEA negotiations team to begin contract negotiations for the 2014-15 school year.

VI. Correspondence Items

VII. Executive Session

VIII. Adjournment

Motion to adjourn at 8:00 PM. Passed with a motion by Brian Vavricek and a second by Chuck Misek.

Richard Brabec: Absent, Eric Cerny: Yea, Lumir Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

Board of Education Regular Meeting
 November 11, 2013 6:30 PM
 Schuyler Central High School Media Center

- I. Call Meeting to Order** Lumir
 - A. Pledge of Allegiance** Lumir
 - B. Declaration of Open Meeting** Lumir
- II. Approval of Consent Agenda**
 - A. Agenda**
 - B. Minutes**
 - C. Acceptance of Claims** Dr. Hoelsing
 - 1. Bills of \$5,000 or more** Dr. Hoelsing
 - D. Financial** Dr. Hoelsing
 - E. Other Listed Reports**
- III. Public Forum - We ask that all presentations be limited in their length.**
 - A. Recognition of visitors and guests** Lumir
 - B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)**
 - C. Student Representative's Report** Kellan Heavican
- IV. Action Items**
 - A. Budget**
 - 1. Discuss, consider and approve acceptance of the 2012-13 AFR and District Audit Reports.** Dr. Hoelsing
 - 2. Discuss, consider and approve a transferring \$20,000 from the General Fund to the Activity Fund.**
 - B. Building and Grounds**
 - 1. Accept gift from Elementary PTO toward the purchase of playground equipment.** Dr. Hoelsing
 - 2. Discuss, consider, and take action to approve the purchase and installation of playground equipment from Creative Sites** Dr. Hoelsing and Mr. Comley
 - C. Planning**
 - 1. Set the date for the district strategic planning for December 12, 2013.** Dr. Hoelsing
 - D. Public Relations**
 - 1. Discuss, consider, and take action to approve request from the Young Adults for Christ (Divine Mercy) to rent facilities for a 3-day retreat.** Dr. Hoelsing
 - E. Personnel**
 - 1. Discuss, consider, and take action to approve administrative recommendation to reassign Juan Melendrez to the maintenance position and hire a new person for the high school house keeping position.** Dr. Hoelsing
Dr. Hoelsing
 - F. Curriculum**
 - 1. American Junior Academy Science Fair** Mr. Wemhoff
- V. Discussion Items and Reports**
 - A. Schuyler Foundation Report** Lumir,
Brian,
and Virginia
Gerry
 - B. Rural/Satellite Schools Report** Dave Gibbons
 - C. Curriculum/Instruction/Assessment** Michelle
 - D. Activities Administrator Report** Ron Mundil
 - E. Director of Facilities/Transportation Report** Darli & Bill
 - F. Schuyler Elementary School Report** Stephen & Gerry
 - G. Schuyler Middle School Report** Greg and Darin
 - H. Schuyler Central High School Report** Dr. Hoelsing
 - I. Superintendent's Report** Board Members
 - J. Board Member and Committee Report**
- VI. Correspondence Items**
- VII. Executive Session**

VIII. Adjournment

Board of Education Regular Meeting

October 14, 2013 6:30 PM

Schuyler Central High School Media Center

Attendance Taken at 6:30 PM:

Present Board Members:

Mr. Lumir Jedlicka

Mr. Richard Brabec

Eric Cerny

Mr. Chuck Misek

Mr. Brian Vavricek

Absent Board Members:

Mrs. Virginia Semerad

I. Call Meeting to Order

Discussion:

President Jedlicka called the meeting to order. Board members present were Jedlicka, Brabec, Cerny, Vavricek, Misek; Semerad was absent. Others present were Superintendent Dr. Hoelsing, Principals Pavlik, Grammer, Comley, Vrba, and Reinch; Assistant Principal Kovar, Activity Administrator Egr, Curriculum Director Gibbons; and Student Representative Kellan Heavican.

I.A. Pledge of Allegiance

Discussion:

All those present participated in the Pledge of Allegiance. President Jedlicka stated that this meeting was posted in advance in accordance with the open meetings act and this meeting was open to the public.

I.B. Declaration of Open Meeting

II. Approval of Consent Agenda

Motion Passed: Motion to approve the consent agenda and all bills over \$5000. passed with a motion by Mr. Richard Brabec and a second by Mr. Brian Vavricek.

Mr. Lumir Jedlicka	Yes
Mr. Richard Brabec	Yes
Eric Cerny	Yes
Mr. Chuck Misek	Yes
Mrs. Virginia Semerad	Absent
Mr. Brian Vavricek	Yes

II.A. Agenda

II.B. Minutes

II.C. Acceptance of Claims

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

II.D. Financial

II.E. Other Listed Reports

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

III.A. Recognition of visitors and guests

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

Discussion:

Lucas Juarez, representing Young Adults for Christ, affiliated with Divine Mercy Parish asked for the use of the high school for a three-day retreat, which would include two

overnights. It would include approximately 150 participants. They would hire SCS maintenance for any needs required. A question was raised about violating the "separation of church and state" rule. Dr. Hoelsing said because the participants are adults and they are not a "captive audience" there should be no violation. The school board will act on this at the November meeting.

III.C. Recognition of Students of the Month

III.D. Recognition of Hispanic Heritage Essay Contest Winner

III.E. Student Representative's Report

Discussion:

State Student Council will be held October 18 at Millard South. FFA members newest project includes breeding two sows and raising the piglets with the intention that members will show the grown piglets at the Colfax County Fair.

IV. Action Items

IV.A. Curriculum

IV.A.1. Discuss, consider, and take action to approve the affiliation agreement with Central Community College

Motion Passed: Approve the Affiliation Agreement with Central Community College for the 2013-14 school year. passed with a motion by Eric Cerny and a second by Mr. Brian Vavricek.

Mr. Lumir Jedlicka	Yes
Mr. Richard Brabec	Yes
Eric Cerny	Yes
Mr. Chuck Misek	Yes
Mrs. Virginia Semerad	Absent
Mr. Brian Vavricek	Yes

IV.B. Negotiations

IV.B.1. Set the date and time for the board negotiations committee to meet with the SEA to begin negotiations for the 2014-15 contract year.

Motion Passed: Motion to set the date for the initial negotiations meeting for October 22 at 6:00 PM passed with a motion by Mr. Lumir Jedlicka and a second by Mr. Chuck Misek.

Mr. Lumir Jedlicka	Yes
Mr. Richard Brabec	Yes
Eric Cerny	Yes
Mr. Chuck Misek	Yes
Mrs. Virginia Semerad	Absent
Mr. Brian Vavricek	Yes

IV.B.2. Recognize SEA as Sole Bargaining Agent for 2015-16 Certificated Contract Negotiations

Motion Passed: Motion to recognize the SEA as the sole bargaining unit for the 2015-16 Certificated Staff Master Agreement. passed with a motion by Mr. Brian Vavricek and a second by Mr. Chuck Misek.

Mr. Lumir Jedlicka	Yes
Mr. Richard Brabec	Yes
Eric Cerny	Yes
Mr. Chuck Misek	Yes
Mrs. Virginia Semerad	Absent
Mr. Brian Vavricek	Yes

IV.C. Planning

IV.C.1. Amend the 2013-14 School Calendar

Motion Passed: Motion to approve the administrative recommendation to amend the 2013-14

school calendar to accommodate the change in Parent-Teacher Conferences moving the December 2013 date from the 4th to the 5th and the February 2014 date from the 19th to the 20th. passed with a motion by Mr. Richard Brabec and a second by Mr. Brian Vavricek.

Mr. Lumir Jedlicka	Yes
Mr. Richard Brabec	Yes
Eric Cerny	Yes
Mr. Chuck Misek	Yes
Mrs. Virginia Semerad	Absent
Mr. Brian Vavricek	Yes

IV.C.2. Set date, time, and place for the 2014 Strategic Planning Meeting.

Discussion:

Arrangements will be made to include parents, support staff, administration, community members, building representatives, and other interested persons to discuss ideas for the 2014 strategic plan. Dr. Hoelsing will prepare a format for those attending to follow. Suggested dates to meet were October 22, 24, or 29.

V. Discussion Items and Reports

V.A. Education Foundation Report

Discussion:

The SCS Education Foundation met October 7. The professional fundraising group, Paul J. Strawhecker, Inc. provided the group with a detailed outline of their services. They would check the feasibility of the fundraiser before making recommendations. This is the same company that raised funds for the local hospital.

V.B. Rural/Satellite Schools Report

Discussion:

Mr. Reinsch met with the operating councils of the two rural schools. Both schools are involved in separate community-service projects.

V.C. Curriculum/Instruction/Assessment

Discussion:

Standards/Assessment/Accountability The State of the Schools report has been released to the public. There are links on the home page of the district website. Included in this release are the follow status reports:

Federal Accountability As a district, Schuyler Community Schools is in the third year of "Needs Improvement." This does bring an additional list of requirements for us to complete.

Here are the results at the building level for the 2012 13-school year:

Richland Elementary Reading: Met
Elementary Math: Not Met
Middle Reading: Not Met
Middle Math: Not Met

4R - Elementary Reading: Met
Elementary Math: Met

SES - Elementary Reading: Not Met
Elementary Math: Not Met

Fishers #24 - Elementary Reading: Met
Elementary Math: Met
Middle Reading: Not Met
Middle Math: Not Met

SMS - Middle Reading: Not Met
Middle Math: Not Met

SCHS - Reading: Met
Math: Met

V.D. Activities Administrator Report

Discussion:

At the NSAA Board of Directors meeting the main discussion points and actions included
Opting in Classifications- Approved a ruling in regards to opting up in activities classification. The approved ruling will read as follows: A school, which elects to opt up to a higher classification in any NSAA sponsored program must opt up to that same relative classification in every NSAA activity that school, in a non-cooperative sponsorship status participates in during that school year with the exception of football and music.

V.E. Director of Facilities/Transportation Report

Discussion:

The water at Richland School will be tested again for coli form at the end of October to determine if further action needs to be taken.

V.F. Schuyler Elementary School Report

Discussion:

Gross sales for the annual SES fundraiser totaled \$34,739.

V.G. Schuyler Middle School Report

Discussion:

Attendance at Parent Teachers Conferences had an over-all 68% attendance attributed to extra contact with parents through phone reminders using Campus Messenger.

V.H. Schuyler Central High School Report

Discussion:

Mr. Kovar complimented Ms. Saathoff, teacher at the 504R Alternative Education School on working to develop successes in this program. He also complimented the support staff for their part in helping students succeed.

Mr. Pavlik gave a review of the ACT Profile report comparing data of students who took the test in years 2009-2013. New for the 13-14 year, the administration, counseling staff, and the faculty at SCHS will be working together to increase awareness and understanding of the educational opportunities at SCHS and beyond of all stakeholders in the educational process.

V.I. Superintendent's Report

Discussion:

The 12-13 audit is close to being completed; Dr. Hoelsing has included a summary for board members.

The question was raised about traffic flow around Fishers #24 when construction on the levee begins. Sue Jacobus supply Dr. Hoelsing with information as soon as it becomes available.

V.I.1. District Audit Management and Discussion Report

V.I.2. Option/Transfer Student Report

V.I.3. Early Retirement Policy and Eligibility List

V.I.4. State Board Report

V.J. Board Member and Committee Reports

VI. Correspondence Items

Discussion:

Correspondence was received from the City of Schuyler regarding a hearing on October 15 to discuss the construction of a new hotel on the north end of town. Information was received from the Nebraska Whole Child Project, which included data on childhood obesity.

VII. Executive Session

VIII. Adjournment

Motion Passed: Motion to adjourn at 8:00 PM. passed with a motion by Mr. Brian Vavricek and a second by Eric Cerny.

Mr. Lumir Jedlicka	Yes
Mr. Richard Brabec	Yes
Eric Cerny	Yes
Mr. Chuck Misek	Yes
Mrs. Virginia Semerad	Absent
Mr. Brian Vavricek	Yes

Board Secretary

Board of Education Regular Meeting
October 14, 2013
Schuyler Central High School Media Center

President Jedlicka called the meeting to order. Board members present were Jedlicka, Brabec, Cerny, Vavricek, Misek; Semerad was absent. Others present were Superintendent Dr. Hoelsing, Principals Pavlik, Grammer, Comley, Vrba, and Reinch; Assistant Principal Kovar, Activity Administrator Egr, Curriculum Director Gibbons; and Student Representative Kellan Heavican.

All those present participated in the Pledge of Allegiance. President Jedlicka stated that this meeting was posted in advance in accordance with the open meetings act and this meeting was open to the public.

Motion to approve the consent agenda and all bills over \$5000 passed with a motion by Brabec and a second by Vavricek.

Public Forum - Lucas Juarez, representing Young Adults for Christ, affiliated with Divine Mercy Parish asked for the use of the high school for a three-day retreat which would include two overnights. It would include approximately 150 participants. They would hire SCS maintenance for any needs required. A question was raised about violating the "separation of church and state" rule. Dr. Hoelsing said because the participants are adults and they are not a "captive audience" there should be no violation. The school board will act on this at the November meeting.

Action Items

Motion to approve the Affiliation Agreement with Central Community College for the 2013-14 school year passed with a motion by Cerny and a second by Vavricek.

Motion to set the date for the initial negotiations meeting for October 22 at 6:00 PM passed with a motion by Jedlicka and a second by Misek.

Motion to recognize the SEA as the sole bargaining unit for the 2015-16 Certificated Staff Master Agreement passed with a motion by Vavricek and a second by Misek.

Motion to approve the administrative recommendation to amend the 2013-14 school calendar to accommodate the change in Parent-Teacher Conferences moving the December 2013 date from the 4th to the 5th and the February 2014 date from the 19th to the 20th passed with a motion by Brabec and a second by Vavricek.

Planning - Arrangements will be made to include parents, support staff, administration, community members, building representatives, and other interested persons to discuss ideas for the 2014 strategic plan. Dr. Hoelsing will prepare a format for those attending to follow. Suggested dates to meet were October 22, 24, or 29.

Reports -

Student Representative - State Student Council will be held October 18 at Millard South. FFA members' newest project includes breeding two sows and raising the piglets with the intention that members will show the grown piglets at the Colfax County Fair.

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Curriculum/Instruction/Assessment - Standards/Assessment/Accountability The State of the Schools report has been released to the public. There are links on the home page of the district website. Included in this release are the follow status reports:

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Math: Met

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Information was received from the Nebraska Whole Child Project which included data on childhood obesity.

Motion to adjourn at 8:00 PM passed with a motion by and a second by Cerny.

Respectfully Submitted,
Cathie Marking
Recording Secretary

**SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2013**

Check #	Date	Vendor	Description	Amount
GENERAL FUND DISBURSEMENTS				
00031129	11/11/2013	Abante Marketing	lanyards	825.39
00031130	11/11/2013	AdvancED	continuous improvement wksp	765.00
00031131	11/11/2013	Aegis Therapies	PT services	3124.52
00031132	11/11/2013	Agri-City Insurance Agency LLC	2nd installment	89879.00
00031133	11/11/2013	Alegent Health-Creighton Health	pt services	231.00
00031134	11/11/2013	Alegent Creighton Health	cpr	125.00
00031135	11/11/2013	Americom Communications	program directory	85.00
00031136	11/11/2013	Arps Gravel & Concrete, Inc	concrete sand	99.13
00031137	11/11/2013	Barone Security Systems	monitor phone lines	675.50
00031138	11/11/2013	Jim Bathen	sports worker	30.81
00031139	11/11/2013	Best Western Kelly Inn	rooms for crisis team	364.00
00031140	11/11/2013	Birch Communications, Inc	telephone	1215.24
00031141	11/11/2013	BOMGAARS	supplies	793.29
00031142	11/11/2013	Bureau of Education & Research, Inc	seminar	470.00
00031143	11/11/2013	Cambium Learning Group	rewards	435.38
00031144	11/11/2013	Cardac Science	pediatric electrodes pads	117.41
00031145	11/11/2013	Caseys General Stores, Inc	gas	1392.66
00031146	11/11/2013	Cenex Fleetcard	gas	1373.42
00031147	11/11/2013	Central Nebraska Rehab Services	ot services	6625.73
00031148	11/11/2013	Central Nebraska Community Services, Inc	ELC billing	41561.65
00031149	11/11/2013	Community Internet Systems	internet	209.85
00031150	11/11/2013	Continental Fire Sprinkler Company	replace fittings	847.34
00031151	11/11/2013	Cornhusker Public Power District	electricity	988.66
00031152	11/11/2013	Culligan Water Conditioning	service agmt	70.00
00031153	11/11/2013	Department Of Utilities	electricity/water/sewer	22257.44
00031154	11/11/2013	Didier Grocery	supplies acct 2002	168.68
00031155	11/11/2013	Drain Surgeon Inc	service	305.00
00031156	11/11/2013	Electrical Engineering & Equipment Co	supplies	8504.22
00031157	11/11/2013	Educational Services Unit #1	Mutisyllabic work reading	30.00
00031158	11/11/2013	Educational Service Unit #2	section 504 for educators	80.00
00031159	11/11/2013	Educational Service Unit #7	October billing	37920.85
00031160	11/11/2013	EDUCATIONAL SERVICE UNIT 7	coop purchasing	41421.16
00031161	11/11/2013	FP Mailing Solutions	postage meter	126.00
00031162	11/11/2013	Fremont Sanitation	services	718.50
00031163	11/11/2013	Fremont Winnelson Co	water heater gaskets	136.05
00031164	11/11/2013	Frontier	telephone	72.34
00031165	11/11/2013	Guarantee Roofing & Sheet Metal Inc	repair elementary roof	597.00
00031166	11/11/2013	Haddock Corporation	lamps	509.00
00031167	11/11/2013	HM Receivables Co, LLC	books	15907.56
00031168	11/11/2013	J & B Auto Parts	supplies	76.98
00031169	11/11/2013	Jackson Services Inc	services	1155.75
00031170	11/11/2013	Johnson Hardware Company	cores	993.60
00031171	11/11/2013	John's Tire Sales & Services	oil air filters, etc	218.21
00031172	11/11/2013	Jostens, Inc	diploma	16.49
00031173	11/11/2013	J W Pepper & Sons Inc.	music	304.99
00031174	11/11/2013	Keep Nebraska Beautiful	chemical removal	592.42
00031175	11/11/2013	Kelly Supply Company	belts	45.78
00031176	11/11/2013	Know Buddy Resources	books	2263.79
00031177	11/11/2013	Kroeger Body Shop	buff front end	125.00
00031178	11/11/2013	Lakeshore Learning Materials	supplies	113.78
00031179	11/11/2013	Mackin Educational Resources	books	222.67
00031180	11/11/2013	Mid-american Research Chemicals	solvent	418.00
00031181	11/11/2013	Marco	service agreement	78.00
00031182	11/11/2013	Marzano Research Laboratory, LLC	deposit for workshop in Feb	7800.00
00031183	11/11/2013	Matheson Trigas	helmets/gases/repairs	302.66
00031184	11/11/2013	McGraw-Hill School Education	reading mastery books	1450.40
00031185	11/11/2013	Menards	safety walk gray	767.60
00031186	11/11/2013	Midwest Glass Service, Inc.	labor fix hinge on gym door	100.00
00031187	11/11/2013	Midwest Storage Company	rent	400.00
00031188	11/11/2013	Nebraska Association for Middle School Educati	Middle School Prof Conference	540.00
00031189	11/11/2013	Nasco	supply	120.15
00031190	11/11/2013	Nebraska Council of School Administrators	Latino Summit	749.00
00031191	11/11/2013	NCS Equipment Inc	rent jackhammer	47.04
00031192	11/11/2013	NCS Pearson Inc	science kits	3500.00

Check #	Date	Vendor	Description	Amount
00031193	11/11/2013	Nebraska Public Health Environmental Laborato	water samples	430.00
00031194	11/11/2013	Nebraska Safety Center	bus drivers level II course	75.00
00031195	11/11/2013	Nebraska Education Technology Services	Oct online policy	250.00
00031196	11/11/2013	Sarah Nyberg	mileage prek sped	268.94
00031197	11/11/2013	Mark R Oliva	repairs	170.10
00031198	11/11/2013	Amanda O'Malley	mileage	20.24
00031199	11/11/2013	One Source	Oct background checks	30.00
00031200	11/11/2013	Omaha Public Power District	electricity	318.12
00031201	11/11/2013	Clarence A Bolln	belts	99.24
00031202	11/11/2013	Keldon Phillips	sports worker	18.13
00031203	11/11/2013	Presto-X	service	280.00
00031204	11/11/2013	Qc Supply, Llc	supplies	351.42
00031205	11/11/2013	Really Good Stuff, Inc	supplies	98.93
00031206	11/11/2013	Reinecke Motor Co.	repairs	1174.62
00031207	11/11/2013	Distributed Website Corporation	rschool program	5853.00
00031208	11/11/2013	Schmitt Music Company	music repairs	1041.90
00031209	11/11/2013	Schneider Oil Co	gas	814.25
00031210	11/11/2013	Schneider's Ok Tire Co.	front end bus alignment	159.00
00031211	11/11/2013	Scholastic Inc	books	9340.06
00031212	11/11/2013	School Specialty, Inc	cd	143.16
00031213	11/11/2013	Schuyler Coop Association	gas/propane/power fuels	2899.05
00031214	11/11/2013	Schuyler Lumber Company, Inc.	supplies	730.19
00031215	11/11/2013	Schuyler Sun	sub supt ofc113-00013256	43.20
00031216	11/11/2013	SCS ACTIVITY FUND	FFA schuyler Coop reimb	135.45
00031217	11/11/2013	SCS Lunch Program	reimb for title I food	94.89
00031218	11/11/2013	Seminole Retail Energy Services, LLC	natural gas	1640.34
00031219	11/11/2013	Softchoice Corporation	Windows license fee	249.80
00031220	11/11/2013	Staples Advantage	supplies	248.57
00031221	11/11/2013	C E Sundberg Co	defrost timers	132.26
00031222	11/11/2013	Teacher Direct	supplies	1921.27
00031223	11/11/2013	Teaching Strategies	assessment portfolio	244.50
00031224	11/11/2013	The Thompson Co	food for prek	167.09
00031225	11/11/2013	Trend Enterprises, Inc	supplies	85.38
00031226	11/11/2013	USA Communitcations	service	575.00
00031227	11/11/2013	Verizon Wireless	cell phone	495.06
00031228	11/11/2013	VISA	itunes	11.35
00031229	11/11/2013	Visa	science material	8.97
00031230	11/11/2013	VISA	NETA exp/stamps	201.01
00031231	11/11/2013	Visa	supplies	2041.46
00031232	11/11/2013	Visa	supplies	5.76
00031233	11/11/2013	WageWorks	monthly fees	350.00
00031234	11/11/2013	Wal-Mart	FCS SMS	19.63
00031235	11/11/2013	Webster Well Services Inc	pressure tank at Richland	1127.97
00031236	11/11/2013	W.t. Cox Subscriptions, Inc.	books	491.71
02014-07	11/11/2013	Paola Acosta	mileage	101.13
02014-08	11/11/2013	Brante Hayes	mileage	116.95
02014-09	11/11/2013	Kerrie Krivohlavek	mileage	55.96
02014-10	11/11/2013	Gerry Reinsch	mileage	213.57
TOTAL GENERAL FUND				\$338,804.72
DEPRECIATION FUND EXPENDITURES				
00002145	11/11/2013	Matheson Trigas	welding outfits	\$1,447.00
SPECIAL BUILDING FUND EXPENDITURES				
00001043	11/11/2013	Menards	hammer drill/impact driver	\$337.83
STUDENT FEE EXPENDITURES				
00000235	11/11/2013	Dietze Music House, Inc.	recorders	337.50
00000236	11/11/2013	Image Market	shirts	336.05
00000237	11/11/2013	Nebraska Music Educators	all state cds	95.00
00000238	11/11/2013	Mark R Oliva	student ipad repairs	560.55
00000239	11/11/2013	SCS ACTIVITY FUND	reimb act for student fees	450.00
00000240	11/11/2013	The Rose	Robin Hood	409.00
00000241	11/11/2013	Vala's Pumpkin Patch	Kindergarten field trip	<u>938.00</u>
TOTAL STUDENT FEE FUND				\$3,126.10

**SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2013**

Check #	Date	Vendor	Description	Amount
GENERAL FUND DISBURSEMENTS				
00031207	11/11/2013	Distributed Website Corporation	rschool program	5,853.00
00031147	11/11/2013	Central Nebraska Rehab Services	ot services	6,625.73
00031182	11/11/2013	Marzano Research Laboratory, LLC	deposit for workshop in Feb	7,800.00
00031156	11/11/2013	Electrical Engineering & Equipment Co	supplies	8,504.22
00031211	11/11/2013	Scholastic Inc	books	9,340.06
00031167	11/11/2013	HM Receivables Co, LLC	books	15,907.56
00031153	11/11/2013	Department Of Utilities	electricity/water/sewer	22,257.44
00031159	11/11/2013	Educational Service Unit #7	October billing	37,920.85
00031160	11/11/2013	EDUCATIONAL SERVICE UNIT 7	coop purchasing	41,421.16
00031148	11/11/2013	Central Nebraska Community Services, Inc	ELC billing	41,561.65
00031132	11/11/2013	Agri-City Insurance Agency LLC	2nd installment	89,879.00
TOTAL GENERAL FUND				\$287,070.67

Current Cash Balance Report

ALL Data

Date: 10/01/2013 thru 10/31/2013

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ACADEMIC					
1100 CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
1200 DISTANCE LEARNING	0.00	0.00	0.00	0.00	0.00
1500 ARC EQUIP SPEC.ED.	0.00	0.00	0.00	0.00	0.00
A ACADEMIC Totals:	232.84	0.00	0.00	0.00	232.84
B ATHLETIC					
2100 BASKETBALL B	-2,723.26	0.00	0.00	6,223.26	3,500.00
2150 BASKETBALL G	-5,564.52	0.00	0.00	9,064.52	3,500.00
2200 CROSS COUNTRY B & G	-705.24	0.00	421.25	2,130.24	1,003.75
2250 CROSS COUNTRY	-412.66	0.00	0.00	412.66	0.00
2300 FOOTBALL	-4,520.86	0.00	3,070.63	11,009.42	3,417.93
2350 GOLF B	-1,069.55	0.00	-80.00	2,489.55	1,500.00
2375 GOLF G	-1,112.43	0.00	0.00	2,162.43	1,050.00
2400 SOFTBALL	-3,786.91	317.99	507.95	5,220.85	1,243.98
2450 SOCCER B	-2,122.51	0.00	0.00	5,122.51	3,000.00
2500 SOCCER G	-3,314.82	0.00	0.00	6,314.82	3,000.00
2600 TRACK	-2,433.11	0.00	0.00	5,933.11	3,500.00
2650 TRACK G	0.00	0.00	0.00	0.00	0.00
2700 VOLLEYBALL	-5,951.62	0.00	366.80	6,399.69	81.27
2750 WRESTLING	-5,664.22	0.00	0.00	10,364.22	4,700.00
2755 WEIGHT ROOM EQUIPMENT	310.95	252.20	402.34	0.00	160.81
2800 SMS ATHLETICS	2,442.14	6,359.75	1,559.17	0.00	7,242.72
2850 LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900 GENERAL	83,301.11	20,681.28	5,342.26	-75,737.94	22,902.19
2950 MEDICAL	-778.76	0.00	500.39	1,878.76	599.61
2970 BOOSTER CLUB DONATION	-849.15	0.00	8,501.66	0.00	-9,350.81
2975 AYSO DONATION	1.97	0.00	0.00	0.00	1.97
B ATHLETIC Totals:	45,046.55	27,611.22	20,592.45	-1,011.90	51,053.42
C DISTRICT					
3100 ADULT EDUCATION	2,455.84	0.00	0.00	0.00	2,455.84
3200 GENERAL	1,406.08	1,737.17	1,412.91	-98.10	1,632.24
3300 FINES	399.74	0.00	0.00	0.00	399.74
3400 HIGH SCHOOL--- BOOK FINES	2,886.83	0.00	-16.00	0.00	2,902.83
C DISTRICT Totals:	7,148.49	1,737.17	1,396.91	-98.10	7,390.65
D DEPARTMENTS					
4000 BAND	3,371.73	2,355.00	1,431.00	0.00	4,295.73
4025 Musical	5,083.54	1,500.00	0.00	0.00	6,583.54
4050 VOCAL	265.40	0.00	0.00	0.00	265.40
D DEPARTMENTS Totals:	8,720.67	3,855.00	1,431.00	0.00	11,144.67
E UNIFORMS & EQUIPMENT					
4500 BAND (UNIFORM DEP)	653.18	0.00	0.00	175.00	828.18
4550 CHEERLEADER UNIFORM	0.00	0.00	0.00	0.00	0.00
4600 DANCE TEAM UNIFORM	0.00	0.00	0.00	0.00	0.00
4650 FLAG CORPS	-817.17	0.00	0.00	817.17	0.00
4700 INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
4750 BAND PARENTS	0.00	0.00	0.00	0.00	0.00
4770 AMBASSADORS	1,805.55	249.15	0.00	0.00	2,054.70
E UNIFORMS & EQUIPMENT Totals:	1,641.56	249.15	0.00	992.17	2,882.88
F CLUBS ORGANIZATIONS					
5000 ART	1,348.79	0.00	18.74	0.00	1,330.05
5005 ATHS	573.39	0.00	0.00	0.00	573.39
5050 CHEERLEADERS	1,255.62	780.40	891.13	-33.00	1,111.89
5100 DRAMATICS, SPEECH	129.18	1,698.07	0.00	0.00	1,827.25

Current Cash Balance Report

ALL Data

Date: 10/01/2013 thru 10/31/2013

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
5105 One Act	1,582.79	1,626.48	44.67	-110.37	3,054.23
5125 NEWSPAPER	-6.77	0.00	0.00	0.00	-6.77
5150 DANCE TEAM	297.90	75.00	-40.00	0.00	412.90
5175 EMERGENCY RESPNSE TEAM	313.77	0.00	0.00	-175.00	138.77
5200 FFA	19,633.88	1,196.17	4,860.28	390.00	16,359.77
5250 FCCLA	2,348.02	2,169.51	431.57	0.00	4,085.96
5300 CULTURAL UNITY	525.23	167.00	0.00	0.00	692.23
5350 NATIONAL HONOR SOCIETY	207.82	0.00	0.00	110.37	318.19
5400 S-CLUB	1,175.77	0.00	0.00	-589.00	586.77
5450 SADD	0.00	0.00	0.00	0.00	0.00
5500 SCIENCE & mATH cLUB	5,266.19	0.00	65.50	0.00	5,200.69
5510 SCIENCE TRIP	31.26	0.00	0.00	0.00	31.26
5525 SCIENCE FAIR	517.80	0.00	0.00	0.00	517.80
5550 STUDENT COUNCIL	3,687.81	2,549.00	1,121.00	1,500.00	6,615.81
5575 504 R ACTIVITY FUND	356.28	0.00	0.00	0.00	356.28
5600 RICHLAND ACTIVITY FUND	4,367.98	146.20	0.00	0.00	4,514.18
5610 FISHER 24 ACTIVITY FUND	5,831.97	0.00	776.67	0.00	5,055.30
5620 SCHUYLER ELEMENTARY SCHOOL	2,381.30	75.40	810.35	0.00	1,646.35
5621 SES FELICIATIONS	49.72	440.00	40.00	0.00	449.72
5622 SES FIELD DAY	5,300.74	0.00	0.00	0.00	5,300.74
5623 SES Vocal Music Club	310.00	0.00	0.00	0.00	310.00
5624 SES KINDERGARTEN	0.00	126.00	0.00	0.00	126.00
5625 SES FIRST GRADE	0.00	0.00	0.00	0.00	0.00
5626 SECOND GRADE	0.00	0.00	450.00	0.00	-450.00
5627 THIRD GRADE	0.00	0.00	0.00	0.00	0.00
5628 FOURTH GRADE	0.00	0.00	0.00	0.00	0.00
5629 FIFTH GRADE	0.00	0.00	0.00	0.00	0.00
5649 ELECTRIC CAR	0.00	0.00	0.00	0.00	0.00
5650 BRAINSTORMING	31.88	0.00	0.00	0.00	31.88
5675 TEEN MOM'S	133.86	0.00	0.00	0.00	133.86
5700 A.S.K.	1.55	0.00	0.00	0.00	1.55
5725 STUDENT COUNCIL MAKE A WISH	2,266.51	60.00	0.00	-1,500.00	826.51
5750 FELLOWSHIP CHRISTIANS FOR ATHLETICS	103.13	0.00	0.00	0.00	103.13
5775 INDUSTRIAL TECH ACCOUNT	69.95	0.00	0.00	0.00	69.95
5800 SHEEL CREEK WATER TESTING	0.00	0.00	0.00	0.00	0.00
5825 PRESCHOOL	0.00	1,492.00	1,492.00	0.00	0.00
5900 SMS GENERAL ACTIVITY	534.41	12.66	0.00	0.00	547.07
5901 SMS STUDENT COUNCIL	4,341.15	118.55	405.18	0.00	4,054.52
5902 SMS LIBRARY	1,143.03	0.00	0.00	0.00	1,143.03
5903 SMS RESOURCE ROOM	2,500.65	0.00	0.00	0.00	2,500.65
5904 SMS BAND CLUB	234.97	0.00	0.00	0.00	234.97
5905 SMS TEACHER POP 7702463	192.17	201.25	0.00	0.00	393.42
5906 SMS SADD	1,073.62	0.00	640.00	0.00	433.62
5907 SMS ENTREPRENEURSHIP	498.81	0.00	0.00	0.00	498.81
F CLUBS ORGANIZATIONS Totals:	70,612.13	12,933.69	12,007.09	-407.00	71,131.73
G CONCESSION/VENDING					
6000 CONCESSION	2,588.39	774.70	531.36	0.00	2,831.73
6010 Imp. Fund-10%	5,077.62	234.87	0.00	0.00	5,312.49
6100 SCHS PEPSI 7701503	-1,599.39	2,701.99	1,928.30	98.10	-727.60
6200 STUDENT POP	5,617.42	13.49	0.00	0.00	5,630.91
6300 TEACHER POP	2,227.21	119.55	0.00	0.00	2,346.76
6400 S-CLUB JUICE	86.19	13.49	0.00	0.00	99.68
6500 MAINTENANCE	1,863.33	121.36	0.00	0.00	1,984.69

Current Cash Balance Report

ALL Data

Date: 10/01/2013 thru 10/31/2013

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
6600 MILK MACHINE - FCCLA	1,395.06	0.00	44.05	0.00	1,351.01
G CONCESSION/VENDING Totals:	17,255.83	3,979.45	2,503.71	98.10	18,829.67
H SALES					
5908 SMS Teammates	0.00	0.00	0.00	0.00	0.00
7000 HORTICULTURE	4,813.33	0.00	772.97	0.00	4,040.36
7010 HOUSE CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
7050 MANUFACTURING	-557.90	0.00	0.00	557.90	0.00
7100 VIDEO FUND	41.67	0.00	0.00	-41.67	0.00
7150 BBB CLUB ACCOUNT	2,031.92	0.00	0.00	0.00	2,031.92
7200 GBB CLUB ACCOUNT	151.85	0.00	45.00	0.00	106.85
7215 BOYS GOLF CLUB ACCT.	111.45	0.00	0.00	0.00	111.45
7225 GIRLS GOLF CLUB ACCOUNT	505.85	0.00	0.00	0.00	505.85
7250 WRESTLING CLUB ACCOUNT	995.32	0.00	-120.00	0.00	1,115.32
7275 WRESTLING AIDS	375.33	88.88	0.00	0.00	464.21
7300 BSOC CLUB ACCOUNT	486.42	0.00	0.00	0.00	486.42
7325 GSOC CLUB ACCOUNT	1,180.06	0.00	0.00	0.00	1,180.06
7350 G/B CROSS COUNTRY CLUB	669.12	841.00	151.92	0.00	1,358.20
7400 FOOTBALL CLUB ACCOUNT	9,684.41	0.00	3,657.45	0.00	6,026.96
7450 VOLLEYBALL CLUB ACCT.	5,050.98	0.00	1,652.03	-122.50	3,276.45
7500 SB CLUB ACCOUNT	1,505.94	90.00	304.50	0.00	1,291.44
7550 STUDENT PURCHASES	177.78	162.00	162.00	0.00	177.78
7575 PROJECT S	0.00	0.00	0.00	0.00	0.00
7600 TR. CLUB ACCT	594.40	0.00	0.00	0.00	594.40
7650 BAKESHOP	0.00	0.00	0.00	0.00	0.00
H SALES Totals:	27,817.93	1,181.88	6,625.87	393.73	22,767.67
I CLASSES					
8000 CLASS OF 1998	0.00	0.00	0.00	0.00	0.00
8005 CLASS OF 1954	0.00	0.00	0.00	0.00	0.00
8050 CLASS OF 1999	0.00	0.00	0.00	0.00	0.00
8075 CLASS OF 2000	0.00	0.00	0.00	0.00	0.00
8100 CLASS OF 2000/01	0.00	0.00	0.00	0.00	0.00
8150 CLASS OF 2001/02	0.00	0.00	0.00	0.00	0.00
8200 CLASS OF 2003	0.00	0.00	0.00	0.00	0.00
8205 CLASS OF 2004	0.00	0.00	0.00	0.00	0.00
8210 Class of 2005	0.00	0.00	0.00	0.00	0.00
8215 CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
8220 CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
8225 Class 2008	0.00	0.00	0.00	0.00	0.00
8230 CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
8235 CLASSES OF 2010	0.00	0.00	0.00	0.00	0.00
8240 CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
8245 CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
8250 ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
8255 CLASSES OF 2013	719.22	0.00	0.00	0.00	719.22
8260 CLASS 2014	313.63	0.00	0.00	0.00	313.63
8265 CLASS OF 2015	3,239.66	0.00	1,820.40	0.00	1,419.26
8270 CLASS OF 2016	3,125.37	895.00	0.00	0.00	4,020.37
8275 CLASS OF 2017	0.00	25.00	896.00	0.00	-871.00
I CLASSES Totals:	8,784.12	920.00	2,716.40	0.00	6,987.72
J YEARBOOK					
8500 1998-99	0.00	0.00	0.00	0.00	0.00
8550 1999-00	0.00	0.00	0.00	0.00	0.00
8555 2000-2001	-1,628.74	0.00	0.00	1,628.74	0.00

Current Cash Balance Report

ALL Data

Date: 10/01/2013 thru 10/31/2013

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
8560 YEARBOOK	1,806.97	2,215.00	0.00	-1,595.74	2,426.23
8600 MISC. YEARBOOK	0.00	0.00	0.00	0.00	0.00
J YEARBOOK Totals:	<u>178.23</u>	<u>2,215.00</u>	<u>0.00</u>	<u>33.00</u>	<u>2,426.23</u>
K MISCELLANEOUS					
9000 STUDENT COUNCIL SCHOOL IMPROVMENT	1,304.25	0.00	0.00	0.00	1,304.25
9025 SAVE THE CHILDREN	300.00	0.00	0.00	0.00	300.00
9050 FELICITATIONS	446.61	0.00	25.00	0.00	421.61
9075 KEY DEPOSITS	200.00	0.00	0.00	0.00	200.00
9100 BLOOD MOBILE	375.68	0.00	0.00	0.00	375.68
9125 TMH	400.00	0.00	0.00	0.00	400.00
9150 PRINCIPAL	640.69	204.03	0.00	0.00	844.72
9175 Technology Fee	1,876.00	2,649.80	0.00	0.00	4,525.80
K MISCELLANEOUS Totals:	<u>5,543.23</u>	<u>2,853.83</u>	<u>25.00</u>	<u>0.00</u>	<u>8,372.06</u>
L SCHOLARSHIPS/MEMORIALS					
9200 TOUR 2008	4.74	0.00	0.00	0.00	4.74
9500 JOHNSONS SILENT AUCTION	486.18	80.00	0.00	0.00	566.18
L SCHOLARSHIPS/MEMORIALS Totals:	<u>490.92</u>	<u>80.00</u>	<u>0.00</u>	<u>0.00</u>	<u>570.92</u>
Report Totals:	<u>193,472.50</u>	<u>57,616.39</u>	<u>47,298.43</u>	<u>0.00</u>	<u>203,790.46</u>

REVENUE REPORT	2011-12	%	2012-13	%	2013-14	%
September Total	\$2,972,868.38	18.07%	\$3,243,881.77	20.05%	\$3,265,998.95	18.78%
Local/County	\$2,365,384.97	26.82%	\$2,721,553.23	29.79%	\$2,722,697.71	27.36%
State	\$552,137.62	8.10%	\$486,165.87	8.37%	\$517,078.69	8.34%
Federal	\$54,732.30	6.97%	\$35,044.21	2.85%	\$26,108.00	2.12%
Other	\$613.49	1.98%	\$1,118.46	22.37%	\$114.55	2.29%
October Total	\$785,233.43	22.84%	\$800,294.79	25.00%	\$849,385.19	23.67%
Local/County	\$183,867.79	28.90%	\$269,910.85	32.75%	\$259,569.32	29.96%
State	\$561,687.62	16.34%	\$493,020.87	16.85%	\$523,529.69	16.79%
Federal	\$38,471.69	11.88%	\$35,048.93	5.70%	\$349.10	2.15%
Other	\$1,206.33	5.87%	\$2,314.14	68.65%	\$65,937.08	1321.03%
November Total	\$729,594.34	27.28%	\$681,651.52	29.21%	\$0.00	23.67%
Local/County	\$118,026.85	30.24%	\$95,304.63	33.79%		29.96%
State	\$552,137.62	24.44%	\$483,165.87	25.17%		16.79%
Federal	\$59,129.73	19.41%	\$97,466.14	13.62%		2.15%
Other	\$300.14	6.84%	\$5,714.88	182.95%		1321.03%
December Total	\$890,744.44	32.69%	\$862,123.68	34.54%	\$0.00	23.67%
Local/County	\$98,406.54	31.35%	\$272,803.54	36.78%		29.96%
State	\$646,837.62	33.93%	\$569,949.87	34.98%		16.79%
Federal	\$142,948.83	37.62%	\$3,417.77	13.90%		2.15%
Other	\$2,551.45	15.07%	\$15,952.50	502.00%		1321.03%
January total	\$1,468,935.43	41.62%	\$1,292,143.75	42.52%	\$0.00	23.67%
Local/County	\$773,645.01	40.12%	\$665,610.57	44.07%		29.96%
State	\$647,367.62	43.43%	\$572,198.87	44.83%		16.79%
Federal	\$47,377.37	43.66%	\$44,861.18	17.55%		2.15%
Other	\$545.43	16.83%	\$9,473.13	691.46%		1321.03%
February Total	\$1,156,853.11	48.65%	\$1,220,138.54	50.07%	\$0.00	23.67%
Local/County	\$283,067.17	43.33%	\$252,933.44	46.84%		29.96%
State	\$865,700.40	56.13%	\$845,016.92	59.37%		16.79%
Federal	\$7,882.60	44.67%	\$3,615.29	17.84%		2.15%
Other	\$202.94	17.48%	\$118,572.89	3062.92%		1321.03%
March total	\$1,089,119.94	55.27%	\$1,555,657.68	59.68%	\$0.00	23.67%
Local/County	\$419,165.91	48.08%	\$452,827.33	51.79%		29.96%
State	\$647,826.62	65.64%	\$575,647.87	69.28%		16.79%
Federal	\$22,003.40	47.47%	\$526,637.48	60.66%		2.15%
Other	\$124.01	17.88%	\$545.00	3073.82%		1321.03%
April Total	\$1,341,308.74	63.42%	\$1,171,427.67	66.92%	\$0.00	23.67%
Local/County	\$606,887.10	54.96%	\$549,372.21	57.81%		29.96%
State	\$650,143.62	75.18%	\$534,523.87	78.48%		16.79%
Federal	\$83,063.69	58.05%	\$87,131.59	67.75%		2.15%
Other	\$1,214.33	21.80%	\$400.00	3081.82%		1321.03%
May Total	\$3,658,422.12	85.66%	\$3,940,649.71	91.28%	\$0.00	23.67%
Local/County	\$3,014,145.73	89.13%	\$3,090,817.05	91.64%		29.96%
State	\$640,348.62	84.57%	\$723,278.87	90.93%		16.79%
Federal	\$71.13	58.06%	\$110,514.87	76.73%		2.15%
Other	\$3,856.64	34.24%	\$16,038.92	3402.60%		1321.03%
June Total	\$1,185,589.05	92.87%	\$1,127,680.84	98.25%	\$0.00	23.67%
Local/County	\$247,284.43	91.94%	\$490,950.58	97.02%		29.96%
State	\$658,335.57	94.23%	\$612,293.90	101.47%		16.79%
Federal	\$252,507.08	90.24%	\$23,735.41	78.66%		2.15%
Other	\$27,461.97	122.83%	\$700.95	3416.62%		1321.03%
July Total	\$253,253.81	94.40%	\$175,787.22	99.33%	\$0.00	23.67%
Local/County	\$133,184.89	93.45%	\$136,849.87	98.52%		29.96%
State	\$6,125.00	94.32%	\$0.00	101.47%		16.79%
Federal	\$68,890.73	99.01%	\$35,598.85	81.56%		2.15%
Other	\$45,053.19	268.16%	\$3,338.50	3483.39%		1321.03%
August Total	\$497,051.31	97.43%	\$587,272.25	102.96%	\$0.00	23.67%
Local/County	\$243,922.95	96.21%	\$310,399.36	101.92%		29.96%
State	\$0.00	94.32%	\$0.00	101.47%		16.79%
Federal	\$218,304.47	126.83%	\$229,726.99	100.24%		2.15%
Other	\$34,823.89	380.50%	\$47,145.90	4426.31%		1321.03%
Total Received	\$16,028,974.10	97.43%	\$16,658,709.42	102.96%	\$4,115,384.14	23.67%
Total Budgeted	\$16,452,447.00		\$16,179,118.00		\$17,386,713.00	
Local/County Budgeted	\$8,821,000.00		\$9,134,315.00		\$9,953,110.00	
State Budgeted	\$6,815,626.00		\$5,809,931.00		\$6,199,437.00	
Federal Budgeted	\$784,821.00		\$1,229,872.00		\$1,229,166.00	
Others Budgeted	\$31,000.00		\$5,000.00		\$5,000.00	
Over/Under	(423,472.90)	-2.57%	479,591.42	2.96%	(13,271,328.86)	-76.33%

EXPENDITURE REPORT	2011-12	%	2012-13	%	2013-14	%
September Total	\$1,759,164.66	10.43%	\$1,849,309.87	10.70%	\$1,617,996.73	9.11%
Payroll and Benefits	\$1,109,493.87	8.20%	\$1,227,892.31	8.69%	\$1,283,590.44	8.75%
Accounts Payable	\$649,670.79	19.49%	\$621,417.56	19.70%	\$334,406.29	10.83%
October Total	\$1,299,400.64	18.13%	\$1,333,822.76	18.41%	\$1,401,717.62	17.00%
Payroll and Benefits	\$1,091,566.40	16.26%	\$1,143,367.18	16.78%	\$1,181,350.44	16.79%
Accounts Payable	\$207,834.24	25.73%	\$190,455.58	25.73%	\$220,367.18	17.97%
November Total	\$1,384,552.47	26.34%	\$1,445,993.76	26.77%	\$0.00	17.00%
Payroll and Benefits	\$1,093,862.55	24.34%	\$1,150,477.61	24.91%		16.79%
Accounts Payable	\$290,689.92	34.45%	\$295,516.15	35.10%		17.97%
December Total	\$1,279,880.67	33.93%	\$1,357,283.75	34.62%	\$0.00	17.00%
Payroll and Benefits	\$1,098,299.05	32.46%	\$1,148,765.66	33.04%		16.79%
Accounts Payable	\$181,581.62	39.90%	\$208,518.09	41.71%		17.97%
January total	\$1,247,065.16	41.32%	\$1,264,922.47	41.94%	\$0.00	17.00%
Payroll and Benefits	\$1,079,676.90	40.44%	\$1,120,649.98	40.97%		16.79%
Accounts Payable	\$167,388.26	44.92%	\$144,272.49	46.28%		17.97%
February Total	\$1,295,196.27	49.00%	\$1,311,064.49	49.52%	\$0.00	17.00%
Payroll and Benefits	\$1,101,865.39	48.58%	\$1,137,572.54	49.02%		16.79%
Accounts Payable	\$193,330.88	50.72%	\$173,491.95	51.78%		17.97%
March total	\$1,268,120.61	56.52%	\$1,325,835.62	57.19%	\$0.00	17.00%
Payroll and Benefits	\$1,101,146.24	56.71%	\$1,153,519.72	57.18%		16.79%
Accounts Payable	\$166,974.37	55.73%	\$172,315.90	57.24%		17.97%
April Total	\$1,294,787.02	64.19%	\$1,280,538.15	64.60%	\$0.00	17.00%
Payroll and Benefits	\$1,106,418.33	64.89%	\$1,130,521.26	65.17%		16.79%
Accounts Payable	\$188,368.69	61.39%	\$150,016.89	62.00%		17.97%
May Total	\$1,321,231.78	72.03%	\$1,350,912.94	72.41%	\$0.00	17.00%
Payroll and Benefits	\$1,112,271.54	73.10%	\$1,159,091.91	73.37%		16.79%
Accounts Payable	\$208,960.24	67.66%	\$191,821.03	68.08%		17.97%
June Total	\$1,401,973.35	80.34%	\$1,500,316.16	81.09%	\$0.00	17.00%
Payroll and Benefits	\$1,081,601.05	81.09%	\$1,147,558.00	81.49%		16.79%
Accounts Payable	\$320,372.30	77.27%	\$352,758.16	79.26%		17.97%
July Total	\$1,288,886.37	87.98%	\$1,340,066.51	88.84%	\$0.00	17.00%
Payroll and Benefits	\$1,039,447.31	88.77%	\$1,119,731.82	89.41%		16.79%
Accounts Payable	\$249,439.06	84.75%	\$220,334.69	86.24%		17.97%
August Total	\$1,447,832.80	96.56%	\$1,326,233.19	96.51%	\$0.00	17.00%
Payroll and Benefits	\$1,082,327.56	96.77%	\$1,188,034.58	97.82%		16.79%
Accounts Payable	\$365,505.24	95.72%	\$138,198.61	90.62%		17.97%
Total Expended	\$16,288,091.80	96.56%	\$16,686,299.67	96.51%	\$3,019,714.35	17.00%
Total Budgeted	\$16,867,821.00		\$17,290,444.00		\$17,764,736.00	
Payroll and Benefits	\$13,535,040.00		\$14,135,441.00		\$14,677,899.00	
Accounts Payable	\$3,332,781.00		\$3,155,003.00		\$3,086,837.00	
Over/Under	(579,729.20)	3.44%	(604,144.33)	3.49%	(14,745,021.65)	83.00%

2013-14

01	General Fund	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,729,389.00	117,318.92	143,475.89	260,794.81	1,468,594.19	15.08%
	Non-SPED Expenditures	16,035,347.00	1,500,677.81	1,258,241.73	2,758,919.54	13,276,427.46	17.21%
	Total Expenditures	17,764,736.00	1,617,996.73	1,401,717.62	3,019,714.35	14,745,021.65	17.00%
	Total Receipts	17,386,713.00	3,265,998.95	849,385.19	4,115,384.14	13,271,328.86	23.67%
	Monthly Inter-Fund Loan	0.00	0.00	0.00			
	Cash Balance	245,580.30	1,893,582.52	1,341,250.09			
02	Depreciation Fund	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	1,344,945.00	728,822.01	0.00	728,822.01	616,122.99	54.19%
	Receipts	693.27	230.77	107.39	338.16	355.11	48.78%
	Loan to General Fund	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00		
	Cash Balance	1,344,251.73	615,660.49	615,767.88			
03	Employee Benefit	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	145,560.00	5,278.86	82,273.30	87,552.16	58,007.84	60.15%
	Receipts	25,134.91	28,390.81	8,392.48	36,783.29	(11,648.38)	146.34%
	Cash Balance	120,425.09	143,537.04	69,656.22			
04	QCPUF	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	1,225,009.00	0.00	119,210.00	119,210.00	1,105,799.00	9.73%
	Receipts	496,747.00	139,633.01	10,819.26	150,452.27	346,294.73	30.29%
	Cash Balance	986,989.99	1,126,623.00	1,018,232.26			
05	Activities	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	500,000.00	24,385.27	47,298.43	71,683.70	428,316.30	14.34%
	Receipts	324,156.65	42,028.99	57,616.39	99,645.38	224,511.27	30.74%
	Cash Balance	175,843.35	193,487.07	203,805.03			
06	School Lunch	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	1,026,851.00	76,175.24	85,855.61	162,030.85	864,820.15	15.78%
	Receipts	965,664.86	72,255.58	100,201.83	172,457.41	793,207.45	17.86%
	Cash Balance	61,186.14	57,266.48	71,612.70			
07	Bond	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	575,028.00	0.00	0.00	0.00	575,028.00	0.00%
	Receipts	499,920.00	132,290.19	131,294.08	263,584.27	236,335.73	52.73%
	Cash Balance	209,934.20	342,224.39	473,518.47			
08	Special Building	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	1,875,185.00	547.89	4.70	552.59	1,874,632.41	0.03%
	Receipts	191,059.00	111,916.86	8,976.21	120,893.07	70,165.93	63.28%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00		
	Cash Balance	1,580,343.88	1,691,712.85	1,700,684.36			
09	Student Fees	Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Expenditures	13,500.00	259.80	57.00	316.80	13,183.20	2.35%
	Receipts	11,500.00	2,187.50	3,010.05	5,197.55	6,302.45	45.20%
	Cash Balance	23,823.04	25,750.74	28,703.79			
Cash Balance		Budgeted/Beginning	September	October	Year to Date	Balance	% Spent/Rec
	Cash Balance	4,748,377.72	6,089,844.58	5,523,230.80			

2012-13

	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
01 General Fund																
SPED Expenditures	1,251,316.00	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,387,225.86	1,616,879.37	(365,563.37)	129.21%
Non-SPED Expenditures	16,039,128.00	1,710,841.01	1,195,096.90	1,307,267.90	1,218,557.89	1,126,196.61	1,172,338.63	1,187,109.76	1,141,812.29	1,212,187.08	1,361,590.30	1,201,340.65	1,235,328.28	15,069,410.30	969,717.70	93.95%
Total Expenditures	17,290,444.00	1,849,309.87	1,333,822.76	1,444,593.76	1,357,283.75	1,264,922.47	1,311,064.49	1,325,883.62	1,280,538.15	1,330,912.94	1,500,316.16	1,340,066.51	1,326,223.19	16,686,289.67	604,154.33	96.51%
Total Receipts	16,179,118.00	3,243,881.77	800,294.79	681,651.52	862,123.68	1,292,143.75	1,220,138.54	1,555,657.68	1,171,427.67	3,940,649.71	1,127,680.84	175,787.22	587,272.25	16,658,709.42	(479,591.42)	102.96%
Monthly Inter-Fund Loan	0.00	0.00	0.00	195,000.00	906,000.00	709,000.00	870,200.00	1,157,200.00	145,200.00	142,000.00	142,000.00	200.00	0.00			
Cash Balance	281,003.18	1,675,575.08	1,142,047.11	572,704.87	788,544.80	618,766.08	689,040.13	1,205,862.19	84,751.71	2,671,288.48	2,298,653.16	992,573.87	253,422.93			
02 Depreciation Fund																
Expenditures	1,185,858.00	4,022.50	0.00	0.00	0.00	854.19	0.00	0.00	0.00	0.00	5,225.75	11,542.50	8,572.00	30,216.94	1,155,641.06	2.55%
Receipts	105,000.00	550.19	155.72	157.91	456.26	283.54	111.27	527.24	264.86	489.96	222.87	260.91	310.79	3,791.52	101,208.48	3.61%
Loan to General Fund	0.00	0.00	0.00	(195,000.00)	(246,000.00)	0.00	(245,000.00)	0.00	(75,000.00)	(142,000.00)	0.00	0.00	(50,000.00)	Outstanding		
Loan Repayment from GF	0.00	0.00	0.00	0.00	195,000.00	0.00	245,800.00	0.00	245,000.00	75,200.00	0.00	141,800.00	50,200.00	0.00		
Cash Balance	1,370,877.15	1,367,404.84	1,367,560.56	1,172,718.47	1,122,174.73	1,121,604.08	1,122,515.35	1,123,042.59	1,293,307.45	1,226,997.41	1,221,994.53	1,352,512.94	1,344,451.73			
03 Employee Benefit																
Expenditures	425,828.00	11,076.15	12,173.10	14,984.99	9,769.93	12,299.29	131,173.28	11,385.55	12,017.65	13,948.29	6,819.04	11,531.99	6,339.78	253,518.84	172,309.16	59.54%
Receipts	226,091.00	30,286.15	10,287.49	10,308.96	10,287.49	10,287.66	10,300.59	10,287.66	10,287.35	10,300.48	10,287.35	10,287.66	9,883.95	143,092.79	82,998.21	63.29%
Cash Balance	230,851.14	250,061.14	248,175.53	243,499.50	244,017.06	242,005.43	121,132.74	120,035.05	118,304.75	114,656.94	118,125.25	116,880.92	120,425.09			
04 QCPUF																
Expenditures	1,500,709.00	491,652.10	53,321.00	63,224.40	19,033.26	760.17	1,428.80	0.00	38,470.00	0.00	139,904.00	74,090.00	0.00	881,883.73	618,825.27	58.76%
Receipts	700,748.50	100,236.85	8,086.87	121,262.81	11,405.72	31,950.20	9,286.85	21,213.19	26,220.01	267,190.23	22,927.40	5,122.85	13,831.57	638,734.55	62,013.95	91.15%
Cash Balance	1,210,710.42	819,295.17	774,061.04	832,099.45	824,471.91	855,661.94	863,519.99	884,733.18	872,483.19	1,139,673.42	1,022,696.82	953,729.67	967,561.24			
05 Activities																
Expenditures	500,000.00	47,432.21	34,263.14	32,115.23	42,175.59	29,880.39	23,242.97	32,040.80	35,763.83	26,456.83	25,398.77	13,007.13	18,018.48	359,795.37	140,204.63	71.96%
Receipts	346,440.25	41,233.39	41,089.21	36,545.94	22,614.05	28,897.39	42,989.02	32,474.56	18,626.31	42,937.17	9,189.46	12,143.23	20,166.46	348,906.19	(2,465.94)	100.71%
Cash Balance	195,271.33	189,072.51	195,898.58	200,329.29	180,767.75	179,784.75	199,530.80	199,964.56	182,827.04	199,307.38	183,098.07	182,234.17	184,382.15			
06 School Lunch																
Expenditures	1,005,000.00	82,891.38	70,417.34	96,917.49	76,164.27	54,465.54	82,334.84	65,078.17	60,652.65	104,156.73	28,493.20	27,933.69	24,022.57	773,527.87	231,472.13	76.97%
Receipts	978,670.00	62,348.78	85,117.09	94,265.18	78,899.64	74,078.65	83,075.68	72,929.08	76,778.53	90,909.37	39,802.62	10,040.60	25,282.27	793,527.49	185,142.51	81.08%
Cash Balance	41,469.89	20,927.29	35,627.04	32,974.73	35,710.10	55,323.21	56,064.05	63,914.96	80,040.84	66,793.48	78,102.90	60,209.81	61,469.51			
07 Bond																
Expenditures	7,065,920.00	60.52	36.92	0.00	302,414.58	0.00	82.00	0.00	25.03	0.00	65,683.75	0.00	0.00	368,302.80	6,697,617.20	5.21%
Receipts	450,578.50	135,098.27	16,895.25	6,282.68	12,087.81	25,180.32	15,590.51	21,533.58	26,921.57	148,352.16	26,240.62	11,097.46	13,760.29	489,040.52	(8,462.02)	101.88%
Cash Balance	138,818.88	273,856.63	290,714.96	296,997.64	6,670.87	31,851.19	47,359.70	68,893.28	95,789.82	244,141.98	204,698.85	215,796.31	229,556.60			
08 Special Building																
Expenditures	1,745,185.00	0.00	786.66	303.00	0.00	82.99	694.00	177.00	7.99	89.75	7.99	0.00	26.99	2,176.37	1,743,008.63	0.12%
Receipts	468,762.75	131,253.63	10,731.83	2,838.82	9,790.58	26,313.09	8,222.70	25,623.71	21,201.13	129,962.89	18,617.31	4,321.95	11,520.21	400,397.85	68,364.90	85.42%
Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	(660,000.00)	0.00	(725,000.00)	(912,000.00)	(975,000.00)	0.00	0.00	0.00	0.00	Outstanding		
Loan Repayment from GF	0.00	0.00	0.00	0.00	660,000.00	197,000.00	563,000.00	625,000.00	1,817,000.00	70,000.00	0.00	0.00	0.00	0.00		
Cash Balance	1,182,123.29	1,313,376.92	1,323,322.09	1,325,857.91	675,648.49	898,878.59	744,407.29	482,854.00	1,346,047.14	1,545,920.28	1,564,529.60	1,568,851.55	1,580,344.77			
09 Student Fees																
Expenditures	13,500.00	486.72	249.75	1,232.40	252.04	0.00	244.23	429.17	1,482.04	541.92	168.98	0.00	2,077.85	7,165.10	6,334.90	53.07%
Receipts	13,306.54	885.00	556.47	1,327.00	235.00	677.00	3,854.00	1,494.00	901.00	2,818.65	800.00	560.00	15,307.75	28,698.87	(15,389.33)	215.65%
Cash Balance	2,292.27	2,690.55	2,997.27	3,091.87	3,074.83	3,751.83	7,361.60	8,426.43	7,845.39	10,122.12	10,033.14	10,593.14	23,823.04			
Cash Balance																
Cash Balance	4,653,417.55	5,912,260.13	5,380,404.18	4,680,273.73	3,881,080.54	4,007,627.10	3,850,931.65	4,157,756.24	4,081,397.33	7,218,901.49	6,701,932.32	5,453,382.38	4,765,437.06			

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2014

GENERAL FUND	Oct-12	YTD 2013-14
Beginning Cash Balance	1,817,862.17	169,859.95
Receipts:		
Colfax county Local District Tax	136,720.49	2,706,109.76
Butler county Local District Tax	119,690.62	266,917.33
Tuition Received - Preschool	1,052.50	3,816.00
Interest	282.58	370.51
License Fees	300.00	300.00
Rent of Facility	298.00	797.00
Curriculum Receipts	436.50	2,608.75
Other Local Receipts		439.05
ESU Receipts	760.00	880.00
State Aid	515,078.69	1,030,157.38
Special Education		0.00
SPED Transportation		0.00
State Apportionment		0.00
Distant Ed Incentive		2,000.00
Six Pence		0.00
Other State Receipts		0.00
High Ability Learner	8,451.00	8,451.00
Title IA		0.00
Title 1 - accountability funds		0.00
Title II, Part A - Staff		13,776.00
SPED IDEA Base		0.00
SPED Preschool		0.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
Medicaid in the Public Schools - MIPS		0.00
NASB MEDICAID Reimbursements		0.00
Carl Perkins Fund	349.10	349.10
E-Rate Reimbursement		0.00
Title III Immigrant		12,332.00
EducationQuest Grant		0.00
Buffett Foundation		0.00
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue	<u>269.06</u>	383.61
Transfers in	<u>65,668.02</u>	65,668.02
Total Receipts	849,356.56	4,115,355.51
Non-program Receipts		
Non-program Receipts	24.97	51.17
Lunch Fund Reimbursements	<u>22,546.26</u>	<u>42,255.77</u>
Subtotal	22,571.23	42,306.94
Transfers from CD		
Transfers IN/OUT Money Market Accounts	<u>2,600,000.00</u>	<u>2,850,000.00</u>
Total Receipts & Transfers	3,471,927.79	7,007,662.45
General Fund Cash	5,289,789.96	7,177,522.40
General Fund Disbursements	-1,401,716.38	-3,039,448.82
Transfers In/Out Money Market Accounts	-2,622,572.47	-2,872,572.47
Prior Period Adjustment (Voided Checks)		
Total Disbursements	<u>-4,024,288.85</u>	<u>-5,912,021.29</u>
Ending Book Balance	<u>1,265,501.11</u>	<u>1,265,501.11</u>
INVESTMENT ACCOUNTS BALANCES:		
GENERAL FUND CD's (BALANCE CARRIED FC	<u>75,720.35</u>	<u>75,720.35</u>
CD Cashed out		0.00
Interest on CD	<u>28.63</u>	<u>28.63</u>
Total CD BALANCE	75,748.98	75,748.98
TOTAL GENERAL FUND CASH BALANCE	<u>1,341,250.09</u>	<u>1,341,250.09</u>

SPECIAL BUILDING FUND

Beginning Cash Balance	1,691,712.85	1,580,343.88
Colfax County Tax Collection	3,575.33	109,067.83
Butler County Tax Collection	4,913.37	10,971.50
School Project Support Donations	128.00	150.00
Interest	359.51	703.74
Non-revenue receipts		<u>0.00</u>
Total before non-program receipts	8,976.21	120,893.07
Non-program Receipts/transfers	<u>37,000.00</u>	<u>144,000.00</u>
Total Monthly Receipts	45,976.21	264,893.07
Cashed CD's		<u>0.00</u>
Total Building Fund Cash	1,737,689.06	1,845,236.95
Disbursements & Transfers:		
J&B Auto Parts	-4.70	-4.70
Menard's		-511.91
Schuyler Lumber		-35.98
Subtotal	(4.70)	(552.59)
Non-program Expenditures	(37,000.00)	(144,000.00)
Total Disbursements	<u>(37,004.70)</u>	<u>(144,552.59)</u>
Ending Balance	<u>1,700,684.36</u>	<u>1,700,684.36</u>
Total Special Building Fund	<u>1,700,684.36</u>	<u>1,700,684.36</u>

BOND FUND ACCOUNT

Beginning Balance Pinnacle Bank	342,315.89	210,025.70
New Bond K-3 2007 tax collections	12,041.79	144,310.47
Interest	42.29	63.80
transfer in	<u>119,210.00</u>	<u>119,210.00</u>
Sub total of receipts	131,294.08	263,584.27
Bond Payment		<u>0.00</u>
Non-bond Receipts (-Expenditures)		<u>0.00</u>
Balance 2007 bonds	473,609.97	473,609.97
Beginning Balance - County Treasurer		0.00
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		<u>0.00</u>
Total Old Bond Balance	0.00	0.00
Total Bond Fund Balance	<u>473,609.97</u>	<u>473,609.97</u>

DEPRECIATION FUND SAVINGS

Beginning Balance Checking accounts	530,872.20	1,259,463.44
Receipts (transfers between accts)		0.00
Interest on Money Market Account	<u>107.39</u>	<u>338.16</u>
Total	530,979.59	1,259,801.60
Disbursements		-728,822.01
Transfers		0.00
Ending Balance Cash account/Money Market Ac	<u>530,979.59</u>	<u>530,979.59</u>

DEPRECIATION FUND INVESTMENTS:

Beginning Balance (800011254, 800012522, 583)	84,788.29	84,788.29
CD's		0.00
Interest		0.00
Ending Balance Investments	84,788.29	84,788.29
Total Depreciation Funds	<u>615,767.88</u>	<u>615,767.88</u>

QUALIFIED CAPITAL PURPOSE BONDS

Beginning balance	<u>1,126,623.00</u>	<u>986,989.99</u>
PINNACLE BANK (initial deposit+interest)		
Colfax County Tax Collections	4,469.14	136,307.15
Butler County Tax Collections	6,141.69	13,714.32
Interest & Transfers	208.43	430.80
US Treasury Receipts		0.00
Transfers		0.00
Payments/Transfer of interest		0.00
Disbursements	<u>-238,420.00</u>	<u>-238,420.00</u>
Pinnacle Bank Account Balance	<u>-227,600.74</u>	<u>-87,967.73</u>
Fund Balance	<u>899,022.26</u>	<u>899,022.26</u>

EMPLOYEE BENEFITS FUND

Beginning Balance	130,369.84	107,257.89
Deposits	8,392.48	36,783.29
Total Revenue	138,762.32	144,041.18
Disbursements & Transfers:	<u>-82,273.30</u>	<u>-87,552.16</u>
Ending Balance	<u>56,489.02</u>	<u>56,489.02</u>
EMPLOYEE BENEFITS FUND INVESTMENTS:		
Beginning Balance (800010018; 55375)	13,167.20	13,167.20
SCS CD's		
Ending Balance	13,167.20	13,167.20
Total Employee Benefits Funds Investments	<u>13,167.20</u>	<u>13,167.20</u>
Total Employee Benefits Funds	<u>69,656.22</u>	<u>69,656.22</u>

SCS STUDENT FEES

Beginning Balance	25,750.74	23,823.04
Receipts	3,010.05	5,197.55
Total	<u>28,760.79</u>	<u>29,020.59</u>
Disbursements	-57.00	-316.80
Ending Balance	<u>28,703.79</u>	<u>28,703.79</u>

Submitted By:

Chuck Misek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2014

For the Month of October 2013

Account	BUDGET	Oct-13	2013-14	Percent Collected
	2013-14		YTD TOTALS	
Tax Collections	9,954,110.00	256,411.11	2,973,027.09	29.87%
Tuition Rec'd - Preschool	7,500.00	1,052.50	3,816.00	0.00%
Interest earned on Local Receipts	500.00	282.58	370.51	74.10%
CD Interest	1,500.00	28.63	28.63	0.00%
License Fee	3,500.00	300.00	300.00	8.57%
Rental of Equipment & Facilities	1,000.00	298.00	797.00	79.70%
Curriculum Receipts	2,000.00	436.50	2,608.75	130.44%
Other Local Receipts	2,000.00		439.05	21.95%
ESU Receipts	2,000.00	760.00	880.00	44.00%
State Aid	5,150,787.00	515,078.69	1,030,157.38	20.00%
Sp Ed Programs	675,000.00		-	0.00%
Sp Ed Transportation	6,150.00		-	0.00%
State Apportionment	211,000.00		-	0.00%
Other State/Distance Learning Education	1,000.00		-	0.00%
High Ability Learner	9,500.00	8,451.00	8,451.00	88.96%
Distict Ed Incentive	2,000.00			0.00%
Six Pence	132,655.00			0.00%
Other State	16,692.00		-	0.00%
Title IA	509,529.00		-	0.00%
Title I - Accountability Fund			-	0.00%
Title IIA	32,463.00		13,776.00	42.44%
Title IIA, ESU7 Consortium	8,116.00		-	0.00%
IDEA, to age 5	92,576.00		-	0.00%
Sp Ed - Base	4,710.00		-	0.00%
Sp Ed-Part B Funds Enrollment	265,579.00		-	0.00%
Sp Ed - CEIS	55,991.00		-	0.00%
Medicaid In Public Schools	12,228.00		-	0.00%
NASB NEBMAC MEDICAID	75,000.00		-	0.00%
Carl Perkins	1,500.00	349.10	349.10	23.27%
E-Rate Reimbursement	20,000.00		-	0.00%
Title III	49,421.00		12,332.00	24.95%
Save the Children Buffett Foundation	80,706.00		-	0.00%
Education Quest	-		-	0.00%
Debt Services	-		-	0.00%
Insurance Adjustments	-		-	0.00%
Sale of Property	-		-	0.00%
Employee Benefits Holiday Reimb		65,668.02	65,668.02	
Student Fee Reimbursements			-	
Other Non Revenue Receipts		269.06	383.61	0.00%
Total Program Receipts	17,386,713.00	849,385.19	4,113,384.14	23.66%
Non Program Receipts				
Non Program Receipts	-	24.97	51.17	
Lunch Payroll or Reimbursement	-	22,546.26	42,255.77	
Total Receipts	17,386,713.00	871,956.42	4,155,691.08	23.90%
Total Budgeted Beginning Cash	2,326,310.00			
Total Resources Available	19,713,023.00			
Audit adjustments				
OTHER FUND RECEIPTS				
Depreciation Fund Receipts	-	107.39	338.16	
Employee Benefits Fund Receipts	212,979.00	8,392.48	36,783.29	17.27%
Qualified Capital Purpose Fund	750,917.00	10,819.26	150,452.27	20.04%
Activities Fund Receipts	324,589.00	57,616.39	99,645.38	30.70%
Lunch Fund Receipts	968,586.00	100,201.83	172,457.41	17.81%
Bond Fund	503,920.50	12,084.08	144,374.27	28.65%
Special Bldg Fund	302,559.25	8,976.21	120,893.07	39.96%
Cooperative Fund	150,000.00	-	-	0.00%
Student Fee Receipts	11,501.46	3,010.05	5,197.55	45.19%
TOTAL OTHER FUND RECEIPTS	3,225,052.21	201,207.69	730,141.40	
Beginning Balances	4,445,102.29			
TOTAL SCS FUND RECEIPTS	27,383,177.50	1,073,164.11	4,885,832.48	17.84%
Transfer				
General Fund	-	2,600,000.00	2,850,000.00	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund			-	
Bond Fund		119,210.00	119,210.00	
Special Building Fund		37,000.00	144,000.00	
Student Fees Fund			-	
TOTAL TRANSFERS		2,756,210.00	3,113,210.00	
TOTAL SCS RECEIPTS WITH TRANSFERS		3,829,374.11	7,999,042.48	

SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2014
For the Month of October 2013

<u>Account</u>	<u>2013-14 Budget</u>	<u>Oct-13</u>	<u>YTD 2013-14</u>	<u>Percent 2013-14</u>
Regular Instructional Programs	10,828,937.00	829,694.71	1,911,715.37	17.65%
Special Education Instructional Programs	1,320,024.00	99,638.73	216,354.81	16.39%
Support Services-Pupils	874,118.00	69,186.12	132,537.33	15.16%
Support Services-Staff	495,591.00	37,957.02	81,348.92	16.41%
General Administration	433,074.00	30,794.06	66,069.47	15.26%
Office Of The Principal	943,653.00	66,434.46	139,521.10	14.79%
Support Services-Business	95,000.00	6,909.95	14,828.72	15.61%
Vehicle Acquisition & Maintenance	35,000.00	3,997.37	6,025.68	17.22%
Support Services-Maintenance & Operation	1,530,054.00	129,519.88	267,560.76	17.49%
Support Services-Pupil Transportation	58,000.00	1,850.18	3,700.36	6.38%
Community Services	64,040.00	4,925.82	9,538.93	14.90%
State Categorical Programs	114,000.00	6,563.74	9,991.63	8.76%
Federal Programs	886,718.00	94,244.34	140,161.36	15.81%
Debt Service	-	-	-	
Summer School	26,527.00		359.91	1.36%
Transfers	60,000.00	20,000.00	20,000.00	33.33%
Total Program Expenditures	17,764,736.00	1,401,716.38	3,019,714.35	17.00%
Non Prog. Expenditures - Misc		26.21	51.17	
Non Prog. Expenditures - Lunch		22,546.26	42,255.77	
Total Expenditures	17,764,736.00	1,424,288.85	3,062,021.29	
Budgeted Cash Reserve	1,948,287.00			
Total Requirements	19,713,023.00	1,424,288.85	3,062,021.29	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	1,344,945.00	-	728,822.01	54.19%
Employee Benefits Fund Disbursements	329,770.00	16,605.28	21,884.14	6.64%
Qualified Capital Purpose Fund	1,225,009.00		-	0.00%
Activities Fund Disbursements	500,000.00	47,298.43	71,683.70	14.34%
Lunch Fund Disbursements	1,026,851.00	85,855.61	162,030.85	15.78%
Bond Fund	525,028.00	-	-	0.00%
Special Bldg Fund Disbursements	1,875,185.00	4.70	552.59	0.03%
Cooperative	150,000.00		-	0.00%
Student Fee Disbursements	13,500.00	57.00	316.80	2.35%
	6,990,288.00	149,821.02	985,290.09	14.10%
Other fund Cash Reserves	679,866.50			
TOTAL DISTRICT'S DISBURSEMENTS	27,383,177.50	1,574,109.87	4,047,311.38	
Transfer funds				
General Fund		2,600,000.00	2,850,000.00	
Depreciation Fund			-	
Employee Benefits		65,668.02	65,668.02	
Qualified Capital Purpose Fund		119,210.00	119,210.00	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund		37,000.00	144,000.00	
Student Fees Fund			-	
Transfer funds		2,821,878.02	3,178,878.02	
TOTAL DISTRICT EXPENDITURES		4,395,987.89	7,226,189.40	

**SCHUYLER COMMUNITY SCHOOLS
LUNCH PROGRAM
BUDGET TO ACTUAL
FISCAL YEAR 2014**

	Budget	October	YTD Actual	% of Budget
Receipts:	2013-14	2013	2013-14	
Sale of Meals	210000.00	18891.70	36937.90	17.59%
Summer Lunch meals	0.00		0.00	
Interest	200.00	0.70	1.36	0.68%
State Reimbursement	7500.00		0.00	0.00%
Federal Reimbursement	664000.00	80779.11	132202.94	19.91%
Other Non-Revenue Income	10000.00	530.32	915.21	9.15%
Transfer	76886.00		0.00	0.00%
Non-program receipts	<u>0.00</u>		2400.00	0.00%
Total Receipts	<u>968586.00</u>	<u>100201.83</u>	<u>172457.41</u>	<u>17.81%</u>
Beginning Cash	58265.00			
Transfer between accts				
Total Receipts & Beg. Cash	<u><u>1026851.00</u></u>			
Expenditures				
Regular Salaries	374851.00	24049.80	44621.99	11.90%
Subs	10000.00	840.09	1642.03	16.42%
Employee Benefits	150000.00	10205.04	19853.05	13.24%
Contracted Services	5000.00	44.00	503.66	10.07%
Gas & Van Service	3500.00	288.50	580.50	16.59%
Food	450000.00	47640.26	86635.03	19.25%
Supplies & Materials	30000.00	2242.69	4927.64	16.43%
Equipment	0.00		0.00	
Miscellaneous	3500.00	94.89	94.89	2.71%
Non-program Expenditures	<u>0.00</u>		2400.00	0.00%
Total Expenditures	<u>1026851.00</u>	<u>85405.27</u>	<u>161258.79</u>	<u>15.70%</u>
Necessary Cash Reserves	0.00			
TOTAL REQUIREMENTS	<u>1026851.00</u>			
Transfers back between accts				
Revenue over Expenses		14,796.56	11,198.62	

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
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SCHUYLER COMMUNITY SCHOOLS (19-0123-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-1-01110-000	Local Property Taxes	7,986,009.75
01-1-01111-000	Local Property Taxes - Learning Community Common Levy	0.00
01-1-01115-000	Carline Tax	19,542.91
01-1-01120-000	Public Power District Sales Tax	6,916.22
01-1-01125-000	Motor Vehicle Taxes	446,322.12
01-1-01210-000	Tuition Received from Other Districts (Regular Education)	0.00
01-1-01215-000	Tuition Received from Educational Entities (Distance Education)	0.00
01-1-01220-000	Tuition Received from Individuals (Regular Education)	12,529.75
01-1-01230-000	Tuition Received from Other Districts (Special Education)	0.00
01-1-01240-000	Tuition Received from Individuals (Special Education)	0.00
01-1-01250-000	Summer School Tuition and Fees (All Sources)	0.00
01-1-01260-000	Adult Education Tuition and Fees (All Sources)	0.00
01-1-01270-000	Preschool Tuition and Fees (All Sources)	0.00
01-1-01310-000	Transportation Received from Other Districts (Regular Education)	0.00
01-1-01320-000	Transportation Received from Individuals (Regular Education)	0.00
01-1-01330-000	Transportation Received from Other Districts (Special Education)	0.00
01-1-01410-000	Interest	18,935.40
01-1-01610-000	Local License Fees	4,745.00
01-1-01620-000	Police Court Fines	295.00
01-1-01810-000	Community Service Activities	0.00
01-1-01910-000	Rental of School Equipment and Facilities	2,835.00
01-1-01920-000	Contributions and Donations	3,172.95
01-1-01990-000	Other Local Receipts	2,835.38
01-1-01000-000	Total Local Receipts	8,504,139.48
01-1-02110-000	County Fines and License Fees	120,697.30
01-1-02130-000	Other County Receipts	0.00
01-1-02210-000	Educational Service Unit Receipts	5,069.75
01-1-02000-000	Total County and ESU Receipts	125,767.05
01-1-03110-000	State Aid	4,831,658.73
01-1-03120-000	Special Education Programs (School Age)	790,544.00
01-1-03125-000	Special Education Transportation (School Age)	3,757.00
01-1-03130-000	Homestead Exemption	98,618.80
01-1-03131-000	Property Tax Credit	324,624.48
01-1-03133-000	Nameplate Capacity Tax	0.00
01-1-03135-000	Payments for High Ability Learners	9,855.00
01-1-03155-000	Textbook Loan	0.00
01-1-03160-000	Payments Received for Wards of the State/Court (Regular Education)	0.00
01-1-03161-000	Payments Received for Wards of the State/Court (Special Education)	0.00
01-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	0.00
01-1-03166-000	Flex Funding: School Age Support Services (State)	0.00
01-1-03175-000	Adult Basic Education	0.00
01-1-03180-000	Pro-Rate Motor Vehicle	23,535.17
01-1-03200-000	State Apportionment	256,108.05
01-1-03300-000	In-Lieu-Of School Land Tax	0.00
01-1-03500-000	State Categorical Programs	0.00
01-1-03511-000	Distance Education Equipment Reimbursement	3,090.00
01-1-03512-000	Distance Education Incentive Payments	0.00
01-1-03540-000	State Early Childhood	0.00
01-1-03541-000	Early Childhood Endowment Grants	0.00
01-1-03990-000	Other State Receipts	250.00
01-1-03000-000	Total State Receipts	6,342,041.23
01-1-04200-000	Title I, Part A NCLB Improving Basic Programs Operated by LEA	532,872.00
01-1-04210-000	Title I NCLB Improving Basic Programs Accountability	19,514.18

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SCHUYLER COMMUNITY SCHOOLS (19-0123-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-1-04230-000	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	0.00
01-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	28,744.00
01-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
01-1-04330-000	Title VI, Part B, REAP (Rural Low Income Grants - from NDE)	0.00
01-1-04404-000	IDEA Part B (611) Base Allocation	86,178.00
01-1-04405-000	IDEA Part B Supplemental Payments	0.00
01-1-04406-000	IDEA Preschool (619) Base Allocation	4,710.00
01-1-04410-000	IDEA Enrollment/Poverty	274,578.00
01-1-04411-000	IDEA Part B Early Intervening Services	47,846.00
01-1-04412-000	IDEA Part B Proportionate Share	0.00
01-1-04414-000	IDEA PART C	0.00
01-1-04415-000	IDEA Special Projects	0.00
01-1-04450-000	MEDICAID in Public Schools	10,950.91
01-1-04455-000	Medicaid Administrative Activities (MAAPS)	100,001.73
01-1-04500-000	Title 8 (Impact Aid)	0.00
01-1-04600-000	Johnson-O'Malley	0.00
01-1-04620-000	Flood Control	0.00
01-1-04640-000	Forest Reserve	0.00
01-1-04690-000	Other Federal Non-Categorical Receipts	0.00
01-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	10,419.00
01-1-04850-000	Universal Service Fund (E-Rate)	85,364.31
01-1-04910-000	Indian Education	0.00
01-1-04915-000	Title I, Part C NCLB Migrant Education	1,269.36
01-1-04925-000	Title III NCLB Limited English Proficient Grant	10,635.06
01-1-04926-000	Title III NCLB Immigrant Education	0.00
01-1-04940-000	Head Start	0.00
01-1-04942-000	Title I, Part B NCLB Even Start	0.00
01-1-04945-000	Child and Adult Care Food Program	0.00
01-1-04960-000	Title IV, Part A NCLB Safe & Drug Free Schools	0.00
01-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
01-1-04980-000	Adult Basic Education	0.00
01-1-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
01-1-04990-000	Other Federal Categorical Receipts	0.00
01-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	0.00
01-1-04995-000	Categorical Grants from Corporations & Other Private Interests	48,556.49
01-1-04999-000	Total ARRA Federal Funds	0.00
01-1-04000-000	Total Federal Receipts	1,261,639.04
01-1-05150-000	Tax Anticipation Notes	0.00
01-1-05200-000	Long Term Loans	0.00
01-1-05300-000	Insurance Adjustments	67,440.55
01-1-05400-000	Sale of Property	851.00
01-1-05500-000	Transfers From Other Funds	118,542.09
01-1-05610-000	Cash Balance from Merged/Dissolved School Districts	0.00
01-1-05650-000	Cash Balance from Nonresident High School Tuition Funds	0.00
01-1-05690-000	Other Non-Revenue Receipts	21,593.51
01-1-05000-000	Total Non-Revenue Receipts	208,427.15
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	16,442,013.95
01-2-01100-110	Salary - Teachers	4,042,428.91
01-2-01100-120	Salary - Substitutes	166,717.05
01-2-01100-130	Salary - Stipends	0.00
01-2-01100-140	Salary - Clerical and Paraprofessional Staff	167,386.47
01-2-01100-161	Salary - Classroom Management	0.00
01-2-01100-200	Employee Benefits	1,884,077.74

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SCHUYLER COMMUNITY SCHOOLS (19-0123-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01100-221	Increased Retirement Contribution Rate	44,835.02
01-2-01100-284	Early Retirement or Termination	0.00
01-2-01100-285	Voluntary Terminations	0.00
01-2-01100-300	Purchased Services	155,576.89
01-2-01100-364	Tuition Paid to Other Districts	0.00
01-2-01100-382	Distance Education & Telecommunications	0.00
01-2-01100-400	Supplies and Materials	389,595.18
01-2-01100-420	Textbooks	236,990.07
01-2-01100-425	E-Books	0.00
01-2-01100-500	Capital Outlay	1,662.00
01-2-01100-600	Other Expenses	67,950.18
01-2-01100-000	Total Regular Instructional Programs	7,157,219.51
01-2-01125-110	Salary - Teachers	0.00
01-2-01125-120	Salary - Substitutes	0.00
01-2-01125-130	Salary - Stipends	0.00
01-2-01125-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01125-161	Salary - Classroom Management	0.00
01-2-01125-200	Employee Benefits	0.00
01-2-01125-221	Increased Retirement Contribution Rate	0.00
01-2-01125-284	Early Retirement or Termination	0.00
01-2-01125-285	Voluntary Terminations	0.00
01-2-01125-300	Purchased Services	0.00
01-2-01125-364	Tuition Paid to Other Districts	0.00
01-2-01125-382	Distance Education & Telecommunications	0.00
01-2-01125-400	Supplies and Materials	0.00
01-2-01125-420	Textbooks	0.00
01-2-01125-425	E-Books	0.00
01-2-01125-500	Capital Outlay	0.00
01-2-01125-600	Other Expenses	0.00
01-2-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	0.00
01-2-01150-110	Salary - Teachers	555,112.04
01-2-01150-120	Salary - Substitutes	0.00
01-2-01150-130	Salary - Stipends	0.00
01-2-01150-140	Salary - Clerical and Paraprofessional Staff	113,113.80
01-2-01150-161	Salary - Classroom Management	102,362.97
01-2-01150-200	Employee Benefits	264,551.14
01-2-01150-221	Increased Retirement Contribution Rate	7,801.69
01-2-01150-284	Early Retirement or Termination	0.00
01-2-01150-285	Voluntary Terminations	0.00
01-2-01150-300	Purchased Services	0.00
01-2-01150-364	Tuition Paid to Other Districts	0.00
01-2-01150-382	Distance Education & Telecommunications	0.00
01-2-01150-400	Supplies and Materials	3,999.20
01-2-01150-420	Textbooks	0.00
01-2-01150-425	E-Books	0.00
01-2-01150-500	Capital Outlay	8,256.82
01-2-01150-600	Other Expenses	23,746.94
01-2-01150-000	Total Limited English Proficiency Instructional Programs	1,078,944.60
01-2-01160-110	Salary - Teachers	1,173,181.86
01-2-01160-120	Salary - Substitutes	0.00
01-2-01160-130	Salary - Stipends	0.00
01-2-01160-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01160-161	Salary - Classroom Management	0.00

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SCHUYLER COMMUNITY SCHOOLS (19-0123-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01160-200	Employee Benefits	342,455.72
01-2-01160-221	Increased Retirement Contribution Rate	11,952.52
01-2-01160-284	Early Retirement or Termination	0.00
01-2-01160-285	Voluntary Terminations	0.00
01-2-01160-300	Purchased Services	0.00
01-2-01160-364	Tuition Paid to Other Districts	0.00
01-2-01160-382	Distance Education & Telecommunications	0.00
01-2-01160-400	Supplies and Materials	718.06
01-2-01160-420	Textbooks	0.00
01-2-01160-425	E-Books	0.00
01-2-01160-500	Capital Outlay	0.00
01-2-01160-600	Other Expenses	1,654.41
01-2-01160-000	Total Poverty Instructional Programs	1,529,962.57
01-2-01190-110	Salary - Teachers	216,157.59
01-2-01190-120	Salary - Substitutes	0.00
01-2-01190-130	Salary - Stipends	0.00
01-2-01190-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01190-161	Salary - Classroom Management	0.00
01-2-01190-200	Employee Benefits	100,647.84
01-2-01190-221	Increased Retirement Contribution Rate	2,204.63
01-2-01190-284	Early Retirement or Termination	0.00
01-2-01190-285	Voluntary Terminations	0.00
01-2-01190-300	Purchased Services	84,889.50
01-2-01190-382	Distance Education & Telecommunications	0.00
01-2-01190-400	Supplies and Materials	6,751.24
01-2-01190-420	Textbooks	0.00
01-2-01190-425	E-Books	0.00
01-2-01190-500	Capital Outlay	0.00
01-2-01190-600	Other Expenses	1,791.41
01-2-01190-000	Total Early Childhood Educational Programs	412,442.21
01-2-01195-110	Salary - Teachers	0.00
01-2-01195-120	Salary - Substitutes	0.00
01-2-01195-130	Salary - Stipends	0.00
01-2-01195-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01195-161	Salary - Classroom Management	0.00
01-2-01195-200	Employee Benefits	0.00
01-2-01195-221	Increased Retirement Contribution Rate	0.00
01-2-01195-284	Early Retirement or Termination	0.00
01-2-01195-285	Voluntary Terminations	0.00
01-2-01195-300	Purchased Services	0.00
01-2-01195-364	Tuition Paid to Other Districts	0.00
01-2-01195-382	Distance Education & Telecommunications	0.00
01-2-01195-400	Supplies and Materials	0.00
01-2-01195-420	Textbooks	0.00
01-2-01195-425	E-Books	0.00
01-2-01195-500	Capital Outlay	0.00
01-2-01195-600	Other Expenses	0.00
01-2-01195-000	Total Regular Instructional Programs Below Age Five (Flex-Spending)	0.00
01-2-01200-110	Salary - Teachers	563,505.02
01-2-01200-120	Salary - Substitutes	9,535.00
01-2-01200-130	Salary - Stipends	0.00
01-2-01200-140	Salary - Clerical and Paraprofessional Staff	263,136.38
01-2-01200-161	Salary - Classroom Management	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-01200-200	Employee Benefits	267,386.64
01-2-01200-221	Increased Retirement Contribution Rate	7,825.97
01-2-01200-284	Early Retirement or Termination	0.00
01-2-01200-285	Voluntary Terminations	0.00
01-2-01200-300	Purchased Services	149,224.44
01-2-01200-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01200-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01200-382	Distance Education & Telecommunications	0.00
01-2-01200-400	Supplies and Materials	17,303.99
01-2-01200-420	Textbooks	794.06
01-2-01200-425	E-Books	0.00
01-2-01200-500	Capital Outlay	0.00
01-2-01200-600	Other Expenses	988.12
01-2-01200-000	Total Special Education Instructional Programs	1,279,699.62
01-2-01290-110	Salary - Teachers	28,525.41
01-2-01290-120	Salary - Substitutes	0.00
01-2-01290-130	Salary - Stipends	0.00
01-2-01290-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01290-161	Salary - Classroom Management	0.00
01-2-01290-200	Employee Benefits	4,999.93
01-2-01290-221	Increased Retirement Contribution Rate	0.00
01-2-01290-284	Early Retirement or Termination	0.00
01-2-01290-285	Voluntary Terminations	0.00
01-2-01290-300	Purchased Services	0.00
01-2-01290-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01290-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01290-382	Distance Education & Telecommunications	0.00
01-2-01290-400	Supplies and Materials	0.00
01-2-01290-420	Textbooks	0.00
01-2-01290-425	E-Books	0.00
01-2-01290-500	Capital Outlay	0.00
01-2-01290-600	Other Expenses	0.00
01-2-01290-000	Total Early Childhood Special Education Instructional Programs	33,525.34
01-2-02100-110	Salary - Professional Staff	316,411.58
01-2-02100-130	Salary - Stipends	0.00
01-2-02100-140	Salary - Clerical and Paraprofessional Staff	111,669.64
01-2-02100-143	Salary - Technical Staff	0.00
01-2-02100-200	Employee Benefits	138,049.86
01-2-02100-221	Increased Retirement Contribution Rate	4,682.50
01-2-02100-284	Early Retirement or Termination	0.00
01-2-02100-285	Voluntary Terminations	0.00
01-2-02100-300	Purchased Services	32,870.53
01-2-02100-382	Distance Education & Telecommunications	0.00
01-2-02100-400	Supplies and Materials	26,034.54
01-2-02100-425	E-Books	0.00
01-2-02100-500	Capital Outlay	0.00
01-2-02100-600	Other Expenses	11,947.87
01-2-02100-000	Total Support Services - Pupils	641,666.52
01-2-02150-110	Salary - Professional Staff	0.00
01-2-02150-130	Salary - Stipends	0.00
01-2-02150-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02150-143	Salary - Technical Staff	0.00
01-2-02150-200	Employee Benefits	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-02150-221	Increased Retirement Contribution Rate	0.00
01-2-02150-284	Early Retirement or Termination	0.00
01-2-02150-285	Voluntary Terminations	0.00
01-2-02150-300	Purchased Services	0.00
01-2-02150-382	Distance Education & Telecommunications	0.00
01-2-02150-400	Supplies and Materials	0.00
01-2-02150-500	Capital Outlay	0.00
01-2-02150-600	Other Expenses	0.00
01-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
01-2-02200-110	Salary - Professional Staff	292,579.66
01-2-02200-130	Salary - Stipends	0.00
01-2-02200-140	Salary - Clerical and Paraprofessional Staff	12,894.99
01-2-02200-200	Employee Benefits	90,144.70
01-2-02200-221	Increased Retirement Contribution Rate	3,109.35
01-2-02200-281	Retirement Incentive Plan	0.00
01-2-02200-282	Staff Development Assistance	0.00
01-2-02200-284	Early Retirement or Termination	0.00
01-2-02200-285	Voluntary Terminations	0.00
01-2-02200-300	Purchased Services	8,604.48
01-2-02200-382	Distance Education & Telecommunications	0.00
01-2-02200-400	Supplies and Materials	20,125.42
01-2-02200-500	Capital Outlay	0.00
01-2-02200-600	Other Expenses	13,661.58
01-2-02200-000	Total Support Services - Staff	441,120.18
01-2-99500-000	Total Staff Development Disbursements	40,347.96
01-2-02213-110	Salary - Professional Staff	0.00
01-2-02213-130	Salary - Stipends	0.00
01-2-02213-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02213-200	Employee Benefits	0.00
01-2-02213-221	Increased Retirement Contribution Rate	0.00
01-2-02213-284	Early Retirement or Termination	0.00
01-2-02213-285	Voluntary Terminations	0.00
01-2-02213-300	Purchased Services	0.00
01-2-02213-382	Distance Education & Telecommunications	0.00
01-2-02213-400	Supplies and Materials	0.00
01-2-02213-500	Capital Outlay	0.00
01-2-02213-600	Other Expenses	0.00
01-2-02213-000	Total Support Services - School Improvement	0.00
01-2-02214-110	Salary - Professional Staff	0.00
01-2-02214-130	Salary - Stipends	0.00
01-2-02214-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02214-200	Employee Benefits	0.00
01-2-02214-221	Increased Retirement Contribution Rate	0.00
01-2-02214-284	Early Retirement or Termination	0.00
01-2-02214-285	Voluntary Terminations	0.00
01-2-02214-300	Purchased Services	0.00
01-2-02214-382	Distance Education & Telecommunications	0.00
01-2-02214-400	Supplies and Materials	0.00
01-2-02214-500	Capital Outlay	0.00
01-2-02214-600	Other Expenses	0.00
01-2-02214-000	Total Support Services - Implementation of Standards	0.00
01-2-02310-110	Salary - Professional Staff	0.00
01-2-02310-130	Salary - Stipends	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-02310-140	Salary - Clerical Staff	207.64
01-2-02310-200	Employee Benefits	34.22
01-2-02310-221	Increased Retirement Contribution Rate	2.12
01-2-02310-284	Early Retirement or Termination	0.00
01-2-02310-285	Voluntary Terminations	0.00
01-2-02310-300	Purchased Services	5,473.99
01-2-02310-314	Lobbyist Fees and Expenses	0.00
01-2-02310-315	Accounting and Auditing Services	18,375.00
01-2-02310-317	Legal Services	6,771.61
01-2-02310-341	Liability Insurance	14,054.00
01-2-02310-342	Fidelity Bond Premiums	0.00
01-2-02310-382	Distance Education & Telecommunications	0.00
01-2-02310-400	Supplies and Materials	949.99
01-2-02310-500	Capital Outlay	0.00
01-2-02310-600	Other Expenses	19,465.06
01-2-02310-000	Total Board of Education	65,333.63
01-2-02320-105	Salary - Superintendent	151,024.20
01-2-02320-110	Salary - Other Professional Staff	0.00
01-2-02320-130	Salary - Stipends	0.00
01-2-02320-140	Salary - Clerical Staff	125,245.36
01-2-02320-200	Employee Benefits	79,955.94
01-2-02320-221	Increased Retirement Contribution Rate	2,676.82
01-2-02320-284	Early Retirement or Termination	0.00
01-2-02320-285	Voluntary Terminations	0.00
01-2-02320-300	Purchased Services	159.00
01-2-02320-314	Lobbyist Fees and Expenses	0.00
01-2-02320-317	Legal Services	0.00
01-2-02320-382	Distance Education & Telecommunications	0.00
01-2-02320-400	Supplies and Materials	2,183.96
01-2-02320-500	Capital Outlay	10,930.00
01-2-02320-600	Other Expenses	4,727.94
01-2-02320-000	Total Executive Administration Services	376,903.22
01-2-02400-110	Salary - Professional Staff	365,296.08
01-2-02400-130	Salary - Stipends	0.00
01-2-02400-140	Salary - Clerical Staff	140,240.41
01-2-02400-200	Employee Benefits	193,947.82
01-2-02400-221	Increased Retirement Contribution Rate	5,147.05
01-2-02400-284	Early Retirement or Termination	0.00
01-2-02400-285	Voluntary Terminations	0.00
01-2-02400-300	Purchased Services	0.00
01-2-02400-382	Distance Education & Telecommunications	0.00
01-2-02400-400	Supplies and Materials	9,056.70
01-2-02400-500	Capital Outlay	0.00
01-2-02400-600	Other Expenses	14,319.47
01-2-02400-000	Total Office of the Principal	728,007.53
01-2-02510-110	Salary - Professional Staff	0.00
01-2-02510-130	Salary - Stipends	0.00
01-2-02510-140	Salary - Clerical Staff	0.00
01-2-02510-200	Employee Benefits	0.00
01-2-02510-221	Increased Retirement Contribution Rate	0.00
01-2-02510-284	Early Retirement or Termination	0.00
01-2-02510-285	Voluntary Terminations	0.00
01-2-02510-300	Purchased Services	86,946.20

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-02510-314	Lobbyist Fees and Expenses	0.00
01-2-02510-317	Legal Services	0.00
01-2-02510-382	Distance Education & Telecommunications	0.00
01-2-02510-400	Supplies and Materials	1,358.66
01-2-02510-500	Capital Outlay	0.00
01-2-02510-600	Other Expenses	2,583.30
01-2-02510-000	Total General Administration - Business Services	90,888.16
01-2-02520-110	Salary - Professional Staff	0.00
01-2-02520-140	Salary - Clerical Staff	0.00
01-2-02520-200	Employee Benefits	0.00
01-2-02520-221	Increased Retirement Contribution Rate	0.00
01-2-02520-284	Early Retirement or Termination	0.00
01-2-02520-285	Voluntary Terminations	0.00
01-2-02520-300	Purchased Services	31,648.27
01-2-02520-382	Distance Education & Telecommunications	0.00
01-2-02520-400	Supplies and Materials	0.00
01-2-02520-500	Capital Outlay	20,500.00
01-2-02520-600	Other Expenses	0.00
01-2-02520-000	Total Vehicle Acquisition and Maintenance Other Than Pupil Transportation Vehicles	52,148.27
01-2-02600-110	Salary - Professional Staff	528,505.04
01-2-02600-140	Salary - Clerical and Custodial Staff	0.00
01-2-02600-200	Employee Benefits	222,854.26
01-2-02600-221	Increased Retirement Contribution Rate	5,246.92
01-2-02600-284	Early Retirement or Termination	0.00
01-2-02600-285	Voluntary Terminations	0.00
01-2-02600-300	Purchased Services	699,599.33
01-2-02600-382	Distance Education & Telecommunications	0.00
01-2-02600-400	Supplies and Materials	153,000.01
01-2-02600-500	Capital Outlay	0.00
01-2-02600-600	Other Expenses	480.09
01-2-02600-000	Total Maintenance and Operation of Building(s) and Site(s)	1,609,685.65
01-2-02750-110	Salary - Professional Staff	18,599.12
01-2-02750-140	Salary - Clerical Staff and Drivers	0.00
01-2-02750-200	Employee Benefits	3,070.30
01-2-02750-221	Increased Retirement Contribution Rate	189.73
01-2-02750-284	Early Retirement or Termination	0.00
01-2-02750-285	Voluntary Terminations	0.00
01-2-02750-300	Purchased Services	25,567.36
01-2-02750-332	Mileage to Parents	0.00
01-2-02750-333	Transportation Paid to Other Districts	0.00
01-2-02750-382	Distance Education & Telecommunications	0.00
01-2-02750-400	Supplies and Materials	0.00
01-2-02750-500	Capital Outlay	0.00
01-2-02750-600	Other Expenses	0.00
01-2-02750-000	Total Regular Pupil Transportation	47,426.51
01-2-02755-110	Salary - Professional Staff	0.00
01-2-02755-140	Salary - Clerical Staff and Drivers	0.00
01-2-02755-200	Employee Benefits	0.00
01-2-02755-221	Increased Retirement Contribution Rate	0.00
01-2-02755-284	Early Retirement or Termination	0.00
01-2-02755-285	Voluntary Terminations	0.00
01-2-02755-300	Purchased Services	0.00
01-2-02755-333	Transportation Paid to Other Districts	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-02755-382	Distance Education & Telecommunications	0.00
01-2-02755-400	Supplies and Materials	0.00
01-2-02755-500	Capital Outlay	0.00
01-2-02755-600	Other Expenses	0.00
01-2-02755-000	Total Regular Pupil Transportation Open Enrollment in Learning Community	0.00
01-2-02760-110	Salary - Professional Staff	0.00
01-2-02760-140	Salary - Clerical Staff and Drivers	0.00
01-2-02760-200	Employee Benefits	0.00
01-2-02760-221	Increased Retirement Contribution Rate	0.00
01-2-02760-284	Early Retirement or Termination	0.00
01-2-02760-285	Voluntary Terminations	0.00
01-2-02760-300	Purchased Services	2,782.90
01-2-02760-333	Transportation Paid to Other Districts	0.00
01-2-02760-382	Distance Education & Telecommunications	0.00
01-2-02760-400	Supplies and Materials	0.00
01-2-02760-500	Capital Outlay	0.00
01-2-02760-600	Other Expenses	0.00
01-2-02760-000	Total School Age Special Education Pupil Transportation	2,782.90
01-2-02765-110	Salary - Professional Staff	0.00
01-2-02765-140	Salary - Clerical Staff and Drivers	0.00
01-2-02765-200	Employee Benefits	0.00
01-2-02765-221	Increased Retirement Contribution Rate	0.00
01-2-02765-284	Early Retirement or Termination	0.00
01-2-02765-285	Voluntary Terminations	0.00
01-2-02765-300	Purchased Services	0.00
01-2-02765-333	Transportation Paid to Other Districts	0.00
01-2-02765-382	Distance Education & Telecommunications	0.00
01-2-02765-400	Supplies and Materials	0.00
01-2-02765-500	Capital Outlay	0.00
01-2-02765-600	Other Expenses	0.00
01-2-02765-000	Total Below Age Five Special Education Pupil Transportation	0.00
01-2-03000-110	Salary - Professional Staff	39,999.02
01-2-03000-130	Salary - Stipends	0.00
01-2-03000-140	Salary - Clerical and Others	1,150.80
01-2-03000-200	Employee Benefits	12,801.77
01-2-03000-221	Increased Retirement Contribution Rate	419.95
01-2-03000-285	Voluntary Terminations	0.00
01-2-03000-382	Distance Education & Telecommunications	0.00
01-2-03000-600	Other Expenses	7,638.17
01-2-03000-000	Total Community Services	62,009.71
01-2-03500-110	Salary - Professional Staff	792.00
01-2-03500-130	Salary - Stipends	0.00
01-2-03500-140	Salary - Clerical and Others	0.00
01-2-03500-200	Employee Benefits	130.37
01-2-03500-221	Increased Retirement Contribution Rate	8.08
01-2-03500-285	Voluntary Terminations	0.00
01-2-03500-300	Purchased Services	0.00
01-2-03500-382	Distance Education & Telecommunications	0.00
01-2-03500-400	Supplies and Materials	326.52
01-2-03500-420	Textbooks	260.00
01-2-03500-425	E-Books	0.00
01-2-03500-500	Capital Outlay	0.00
01-2-03500-600	Other Expenses	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-03500-000	Total State Categorical Programs	1,516.97
01-2-04200-110	Salary - Professional Staff	0.00
01-2-04200-130	Salary - Stipends	0.00
01-2-04200-140	Salary - Clerical Staff	0.00
01-2-04200-200	Employee Benefits	0.00
01-2-04200-221	Increased Retirement Contribution Rate	0.00
01-2-04200-284	Early Retirement or Termination	0.00
01-2-04200-285	Voluntary Terminations	0.00
01-2-04200-300	Purchased Services	0.00
01-2-04200-382	Distance Education & Telecommunications	0.00
01-2-04200-400	Supplies and Materials	0.00
01-2-04200-420	Textbooks	0.00
01-2-04200-425	E-Books	0.00
01-2-04200-500	Capital Outlay	0.00
01-2-04200-600	Other Expenses	0.00
01-2-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00
01-2-04210-110	Salary - Professional Staff	384,794.56
01-2-04210-130	Salary - Stipends	0.00
01-2-04210-140	Salary - Clerical Staff	18,701.22
01-2-04210-200	Employee Benefits	116,787.26
01-2-04210-221	Increased Retirement Contribution Rate	3,989.70
01-2-04210-284	Early Retirement or Termination	0.00
01-2-04210-285	Voluntary Terminations	0.00
01-2-04210-300	Purchased Services	1,300.00
01-2-04210-382	Distance Education & Telecommunications	0.00
01-2-04210-400	Supplies and Materials	6,204.67
01-2-04210-420	Textbooks	0.00
01-2-04210-425	E-Books	0.00
01-2-04210-500	Capital Outlay	0.00
01-2-04210-600	Other Expenses	1,093.75
01-2-04210-000	Title I NCLB Improving Basic Programs Accountability	532,871.16
01-2-04230-110	Salary - Professional Staff	0.00
01-2-04230-130	Salary - Stipends	0.00
01-2-04230-140	Salary - Clerical Staff	0.00
01-2-04230-200	Employee Benefits	0.00
01-2-04230-221	Increased Retirement Contribution Rate	0.00
01-2-04230-284	Early Retirement or Termination	0.00
01-2-04230-285	Voluntary Terminations	0.00
01-2-04230-300	Purchased Services	0.00
01-2-04230-382	Distance Education & Telecommunications	0.00
01-2-04230-400	Supplies and Materials	0.00
01-2-04230-420	Textbooks	0.00
01-2-04230-425	E-Books	0.00
01-2-04230-500	Capital Outlay	0.00
01-2-04230-600	Other Expenses	0.00
01-2-04230-000	Total Title I, Part D, Subpart 2 Education of Neglected, Delinquent or At-Risk Youth	0.00
01-2-04310-110	Salary - Professional Staff	26,120.00
01-2-04310-130	Salary - Stipends	0.00
01-2-04310-140	Salary - Clerical Staff	0.00
01-2-04310-200	Employee Benefits	4,419.54
01-2-04310-221	Increased Retirement Contribution Rate	286.46
01-2-04310-284	Early Retirement or Termination	0.00
01-2-04310-285	Voluntary Terminations	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04310-300	Purchased Services	10,374.10
01-2-04310-382	Distance Education & Telecommunications	0.00
01-2-04310-400	Supplies and Materials	0.00
01-2-04310-420	Textbooks	0.00
01-2-04310-425	E-Books	0.00
01-2-04310-500	Capital Outlay	0.00
01-2-04310-600	Other Expenses	0.00
01-2-04310-000	Title II, Part A NCLB Teacher Quality Grants	41,200.10
01-2-04315-110	Salary - Professional Staff	0.00
01-2-04315-130	Salary - Stipends	0.00
01-2-04315-140	Salary - Clerical Staff	0.00
01-2-04315-200	Employee Benefits	0.00
01-2-04315-221	Increased Retirement Contribution Rate	0.00
01-2-04315-284	Early Retirement or Termination	0.00
01-2-04315-285	Voluntary Terminations	0.00
01-2-04315-300	Purchased Services	0.00
01-2-04315-382	Distance Education & Telecommunications	0.00
01-2-04315-400	Supplies and Materials	0.00
01-2-04315-420	Textbooks	0.00
01-2-04315-425	E-Books	0.00
01-2-04315-500	Capital Outlay	0.00
01-2-04315-600	Other Expenses	0.00
01-2-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
01-2-04330-110	Salary - Professional Staff	0.00
01-2-04330-130	Salary - Stipends	0.00
01-2-04330-140	Salary - Clerical Staff	0.00
01-2-04330-200	Employee Benefits	0.00
01-2-04330-221	Increased Retirement Contribution Rate	0.00
01-2-04330-284	Early Retirement or Termination	0.00
01-2-04330-285	Voluntary Terminations	0.00
01-2-04330-300	Purchased Services	0.00
01-2-04330-382	Distance Education & Telecommunications	0.00
01-2-04330-400	Supplies and Materials	0.00
01-2-04330-420	Textbooks	0.00
01-2-04330-425	E-Books	0.00
01-2-04330-500	Capital Outlay	0.00
01-2-04330-600	Other Expenses	0.00
01-2-04330-000	Title VI Part B REAP (Rural Low Income Grants from NDE)	0.00
01-2-04402-110	Salary - Professional Staff	0.00
01-2-04402-130	Salary - Stipends	0.00
01-2-04402-140	Salary - Clerical Staff	0.00
01-2-04402-200	Employee Benefits	0.00
01-2-04402-221	Increased Retirement Contribution Rate	0.00
01-2-04402-284	Early Retirement or Termination	0.00
01-2-04402-285	Voluntary Terminations	0.00
01-2-04402-300	Purchased Services	0.00
01-2-04402-382	Distance Education & Telecommunications	0.00
01-2-04402-400	Supplies and Materials	0.00
01-2-04402-420	Textbooks	0.00
01-2-04402-425	E-Books	0.00
01-2-04402-500	Capital Outlay	0.00
01-2-04402-600	Other Expenses	0.00
01-2-04402-000	Total IDEA Part B (611) Base Allocation Transportation	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04403-110	Salary - Professional Staff	0.00
01-2-04403-130	Salary - Stipends	0.00
01-2-04403-140	Salary - Clerical Staff	0.00
01-2-04403-200	Employee Benefits	0.00
01-2-04403-221	Increased Retirement Contribution Rate	0.00
01-2-04403-284	Early Retirement or Termination	0.00
01-2-04403-285	Voluntary Terminations	0.00
01-2-04403-300	Purchased Services	0.00
01-2-04403-382	Distance Education & Telecommunications	0.00
01-2-04403-400	Supplies and Materials	0.00
01-2-04403-420	Textbooks	0.00
01-2-04403-425	E-Books	0.00
01-2-04403-500	Capital Outlay	0.00
01-2-04403-600	Other Expenses	0.00
01-2-04403-000	Total IDEA Part B (611) Base Allocation - School Age	0.00
01-2-04404-110	Salary - Professional Staff	0.00
01-2-04404-130	Salary - Stipends	0.00
01-2-04404-140	Salary - Clerical Staff	0.00
01-2-04404-200	Employee Benefits	0.00
01-2-04404-221	Increased Retirement Contribution Rate	0.00
01-2-04404-284	Early Retirement or Termination	0.00
01-2-04404-285	Voluntary Terminations	0.00
01-2-04404-300	Purchased Services	92,576.00
01-2-04404-382	Distance Education & Telecommunications	0.00
01-2-04404-400	Supplies and Materials	0.00
01-2-04404-420	Textbooks	0.00
01-2-04404-425	E-Books	0.00
01-2-04404-500	Capital Outlay	0.00
01-2-04404-600	Other Expenses	0.00
01-2-04404-000	Total IDEA Part B (611) Base Allocation - Birth Through Age Four	92,576.00
01-2-04406-110	Salary - Professional Staff	0.00
01-2-04406-130	Salary - Stipends	0.00
01-2-04406-140	Salary - Clerical Staff	0.00
01-2-04406-200	Employee Benefits	0.00
01-2-04406-221	Increased Retirement Contribution Rate	0.00
01-2-04406-284	Early Retirement or Termination	0.00
01-2-04406-285	Voluntary Terminations	0.00
01-2-04406-300	Purchased Services	4,710.00
01-2-04406-382	Distance Education & Telecommunications	0.00
01-2-04406-400	Supplies and Materials	0.00
01-2-04406-420	Textbooks	0.00
01-2-04406-425	E-Books	0.00
01-2-04406-500	Capital Outlay	0.00
01-2-04406-600	Other Expenses	0.00
01-2-04406-000	IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation	4,710.00
01-2-04407-110	Salary - Professional Staff	0.00
01-2-04407-130	Salary - Stipends	0.00
01-2-04407-140	Salary - Clerical Staff	0.00
01-2-04407-200	Employee Benefits	0.00
01-2-04407-221	Increased Retirement Contribution Rate	0.00
01-2-04407-284	Early Retirement or Termination	0.00
01-2-04407-285	Voluntary Terminations	0.00
01-2-04407-300	Purchased Services	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04407-382	Distance Education & Telecommunications	0.00
01-2-04407-400	Supplies and Materials	0.00
01-2-04407-420	Textbooks	0.00
01-2-04407-425	E-Books	0.00
01-2-04407-500	Capital Outlay	0.00
01-2-04407-600	Other Expenses	0.00
01-2-04407-000	Total IDEA Preschool (619) Base Allocation Transportation	0.00
01-2-04409-110	Salary - Professional Staff	0.00
01-2-04409-130	Salary - Stipends	0.00
01-2-04409-140	Salary - Clerical Staff	0.00
01-2-04409-200	Employee Benefits	0.00
01-2-04409-221	Increased Retirement Contribution Rate	0.00
01-2-04409-284	Early Retirement or Termination	0.00
01-2-04409-285	Voluntary Terminations	0.00
01-2-04409-300	Purchased Services	0.00
01-2-04409-382	Distance Education & Telecommunications	0.00
01-2-04409-400	Supplies and Materials	0.00
01-2-04409-420	Textbooks	0.00
01-2-04409-425	E-Books	0.00
01-2-04409-500	Capital Outlay	0.00
01-2-04409-600	Other Expenses	0.00
01-2-04409-000	Total IDEA Enrollment/Poverty (619)	0.00
01-2-04410-110	Salary - Professional Staff	0.00
01-2-04410-130	Salary - Stipends	0.00
01-2-04410-140	Salary - Clerical Staff	4,697.50
01-2-04410-200	Employee Benefits	359.35
01-2-04410-221	Increased Retirement Contribution Rate	0.00
01-2-04410-284	Early Retirement or Termination	0.00
01-2-04410-285	Voluntary Terminations	0.00
01-2-04410-300	Purchased Services	254,620.59
01-2-04410-382	Distance Education & Telecommunications	0.00
01-2-04410-400	Supplies and Materials	0.00
01-2-04410-420	Textbooks	0.00
01-2-04410-425	E-Books	0.00
01-2-04410-500	Capital Outlay	0.00
01-2-04410-600	Other Expenses	0.00
01-2-04410-000	Total IDEA Enrollment/Poverty (611)	259,677.44
01-2-04411-110	Salary - Professional Staff	45,000.00
01-2-04411-130	Salary - Stipends	0.00
01-2-04411-140	Salary - Clerical Staff	0.00
01-2-04411-200	Employee Benefits	0.00
01-2-04411-221	Increased Retirement Contribution Rate	0.00
01-2-04411-284	Early Retirement or Termination	0.00
01-2-04411-285	Voluntary Terminations	0.00
01-2-04411-300	Purchased Services	0.00
01-2-04411-382	Distance Education & Telecommunications	0.00
01-2-04411-400	Supplies and Materials	2,846.10
01-2-04411-420	Textbooks	0.00
01-2-04411-425	E-Books	0.00
01-2-04411-500	Capital Outlay	0.00
01-2-04411-600	Other Expenses	0.00
01-2-04411-000	IDEA Part B Early Intervening Services	47,846.10
01-2-04412-110	Salary - Professional Staff	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04412-130	Salary - Stipends	0.00
01-2-04412-140	Salary - Clerical Staff	0.00
01-2-04412-200	Employee Benefits	0.00
01-2-04412-221	Increased Retirement Contribution Rate	0.00
01-2-04412-284	Early Retirement or Termination	0.00
01-2-04412-285	Voluntary Terminations	0.00
01-2-04412-300	Purchased Services	0.00
01-2-04412-382	Distance Education & Telecommunications	0.00
01-2-04412-400	Supplies and Materials	0.00
01-2-04412-420	Textbooks	0.00
01-2-04412-425	E-Books	0.00
01-2-04412-500	Capital Outlay	0.00
01-2-04412-600	Other Expenses	0.00
01-2-04412-000	IDEA Part B Proportionate Share	0.00
01-2-04414-110	Salary - Professional Staff	0.00
01-2-04414-130	Salary - Stipends	0.00
01-2-04414-140	Salary - Clerical Staff	0.00
01-2-04414-200	Employee Benefits	0.00
01-2-04414-221	Increased Retirement Contribution Rate	0.00
01-2-04414-284	Early Retirement or Termination	0.00
01-2-04414-285	Voluntary Terminations	0.00
01-2-04414-300	Purchased Services	0.00
01-2-04414-382	Distance Education & Telecommunications	0.00
01-2-04414-400	Supplies and Materials	0.00
01-2-04414-420	Textbooks	0.00
01-2-04414-425	E-Books	0.00
01-2-04414-500	Capital Outlay	0.00
01-2-04414-600	Other Expenses	0.00
01-2-04414-000	IDEA Part C	0.00
01-2-04415-110	Salary - Professional Staff	0.00
01-2-04415-130	Salary - Stipends	0.00
01-2-04415-140	Salary - Clerical Staff	0.00
01-2-04415-200	Employee Benefits	0.00
01-2-04415-221	Increased Retirement Contribution Rate	0.00
01-2-04415-284	Early Retirement or Termination	0.00
01-2-04415-285	Voluntary Terminations	0.00
01-2-04415-300	Purchased Services	0.00
01-2-04415-382	Distance Education & Telecommunications	0.00
01-2-04415-400	Supplies and Materials	0.00
01-2-04415-420	Textbooks	0.00
01-2-04415-425	E-Books	0.00
01-2-04415-500	Capital Outlay	0.00
01-2-04415-600	Other Expenses	0.00
01-2-04415-000	IDEA Special Projects	0.00
01-2-04690-110	Salary - Professional Staff	0.00
01-2-04690-130	Salary - Stipends	0.00
01-2-04690-140	Salary - Clerical Staff	0.00
01-2-04690-200	Employee Benefits	0.00
01-2-04690-221	Increased Retirement Contribution Rate	0.00
01-2-04690-284	Early Retirement or Termination	0.00
01-2-04690-285	Voluntary Terminations	0.00
01-2-04690-300	Purchased Services	0.00
01-2-04690-382	Distance Education & Telecommunications	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04690-400	Supplies and Materials	0.00
01-2-04690-420	Textbooks	0.00
01-2-04690-425	E-Books	0.00
01-2-04690-500	Capital Outlay	0.00
01-2-04690-600	Other Expenses	0.00
01-2-04690-000	Other Federal Non-Categorical Expenditures	0.00
01-2-04700-110	Salary - Professional Staff	394.77
01-2-04700-130	Salary - Stipends	0.00
01-2-04700-140	Salary - Clerical Staff	0.00
01-2-04700-200	Employee Benefits	65.14
01-2-04700-221	Increased Retirement Contribution Rate	4.03
01-2-04700-284	Early Retirement or Termination	0.00
01-2-04700-285	Voluntary Terminations	0.00
01-2-04700-300	Purchased Services	0.00
01-2-04700-382	Distance Education & Telecommunications	0.00
01-2-04700-400	Supplies and Materials	2,999.00
01-2-04700-420	Textbooks	0.00
01-2-04700-425	E-Books	0.00
01-2-04700-500	Capital Outlay	0.00
01-2-04700-600	Other Expenses	0.00
01-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	3,462.94
01-2-04910-110	Salary - Professional Staff	0.00
01-2-04910-130	Salary - Stipends	0.00
01-2-04910-140	Salary - Clerical Staff	0.00
01-2-04910-200	Employee Benefits	0.00
01-2-04910-221	Increased Retirement Contribution Rate	0.00
01-2-04910-284	Early Retirement or Termination	0.00
01-2-04910-285	Voluntary Terminations	0.00
01-2-04910-300	Purchased Services	0.00
01-2-04910-382	Distance Education & Telecommunications	0.00
01-2-04910-400	Supplies and Materials	0.00
01-2-04910-420	Textbooks	0.00
01-2-04910-425	E-Books	0.00
01-2-04910-500	Capital Outlay	0.00
01-2-04910-600	Other Expenses	0.00
01-2-04910-000	Indian Education	0.00
01-2-04915-110	Salary - Professional Staff	0.00
01-2-04915-130	Salary - Stipends	0.00
01-2-04915-140	Salary - Clerical Staff	0.00
01-2-04915-200	Employee Benefits	0.00
01-2-04915-221	Increased Retirement Contribution Rate	0.00
01-2-04915-284	Early Retirement or Termination	0.00
01-2-04915-285	Voluntary Terminations	0.00
01-2-04915-300	Purchased Services	0.00
01-2-04915-382	Distance Education & Telecommunications	0.00
01-2-04915-400	Supplies and Materials	0.00
01-2-04915-420	Textbooks	0.00
01-2-04915-425	E-Books	0.00
01-2-04915-500	Capital Outlay	0.00
01-2-04915-600	Other Expenses	0.00
01-2-04915-000	Title I, Part C NCLB Migrant Education	0.00
01-2-04925-110	Salary - Professional Staff	9,048.23
01-2-04925-130	Salary - Stipends	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04925-140	Salary - Clerical Staff	0.00
01-2-04925-200	Employee Benefits	1,322.03
01-2-04925-221	Increased Retirement Contribution Rate	73.02
01-2-04925-284	Early Retirement or Termination	0.00
01-2-04925-285	Voluntary Terminations	0.00
01-2-04925-300	Purchased Services	358.00
01-2-04925-382	Distance Education & Telecommunications	0.00
01-2-04925-400	Supplies and Materials	1,531.11
01-2-04925-420	Textbooks	0.00
01-2-04925-425	E-Books	0.00
01-2-04925-500	Capital Outlay	0.00
01-2-04925-600	Other Expenses	0.00
01-2-04925-000	Title III NCLB Limited English Proficient Grant	12,332.39
01-2-04926-110	Salary - Professional Staff	135.00
01-2-04926-130	Salary - Stipends	0.00
01-2-04926-140	Salary - Clerical Staff	0.00
01-2-04926-200	Employee Benefits	10.33
01-2-04926-221	Increased Retirement Contribution Rate	0.00
01-2-04926-284	Early Retirement or Termination	0.00
01-2-04926-285	Voluntary Terminations	0.00
01-2-04926-300	Purchased Services	0.00
01-2-04926-382	Distance Education & Telecommunications	0.00
01-2-04926-400	Supplies and Materials	0.00
01-2-04926-420	Textbooks	0.00
01-2-04926-425	E-Books	0.00
01-2-04926-500	Capital Outlay	0.00
01-2-04926-600	Other Expenses	0.00
01-2-04926-000	Title III NCLB Immigrant Education	145.33
01-2-04940-110	Salary - Professional Staff	0.00
01-2-04940-130	Salary - Stipends	0.00
01-2-04940-140	Salary - Clerical Staff	0.00
01-2-04940-200	Employee Benefits	0.00
01-2-04940-221	Increased Retirement Contribution Rate	0.00
01-2-04940-284	Early Retirement or Termination	0.00
01-2-04940-285	Voluntary Terminations	0.00
01-2-04940-300	Purchased Services	0.00
01-2-04940-382	Distance Education & Telecommunications	0.00
01-2-04940-400	Supplies and Materials	0.00
01-2-04940-420	Textbooks	0.00
01-2-04940-425	E-Books	0.00
01-2-04940-500	Capital Outlay	0.00
01-2-04940-600	Other Expenses	0.00
01-2-04940-000	Head Start	0.00
01-2-04942-110	Salary - Professional Staff	0.00
01-2-04942-130	Salary - Stipends	0.00
01-2-04942-140	Salary - Clerical Staff	0.00
01-2-04942-200	Employee Benefits	0.00
01-2-04942-221	Increased Retirement Contribution Rate	0.00
01-2-04942-284	Early Retirement or Termination	0.00
01-2-04942-285	Voluntary Terminations	0.00
01-2-04942-300	Purchased Services	0.00
01-2-04942-382	Distance Education & Telecommunications	0.00
01-2-04942-400	Supplies and Materials	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04942-420	Textbooks	0.00
01-2-04942-425	E-Books	0.00
01-2-04942-500	Capital Outlay	0.00
01-2-04942-600	Other Expenses	0.00
01-2-04942-000	Title I, Part B NCLB Even Start	0.00
01-2-04945-110	Salary - Professional Staff	0.00
01-2-04945-130	Salary - Stipends	0.00
01-2-04945-140	Salary - Clerical Staff	0.00
01-2-04945-200	Employee Benefits	0.00
01-2-04945-221	Increased Retirement Contribution Rate	0.00
01-2-04945-284	Early Retirement or Termination	0.00
01-2-04945-285	Voluntary Terminations	0.00
01-2-04945-300	Purchased Services	0.00
01-2-04945-382	Distance Education & Telecommunications	0.00
01-2-04945-400	Supplies and Materials	0.00
01-2-04945-420	Textbooks	0.00
01-2-04945-425	E-Books	0.00
01-2-04945-500	Capital Outlay	0.00
01-2-04945-600	Other Expenses	0.00
01-2-04945-000	Child and Adult Care Food Program	0.00
01-2-04960-110	Salary - Professional Staff	0.00
01-2-04960-130	Salary - Stipends	0.00
01-2-04960-140	Salary - Clerical Staff	0.00
01-2-04960-200	Employee Benefits	0.00
01-2-04960-221	Increased Retirement Contribution Rate	0.00
01-2-04960-284	Early Retirement or Termination	0.00
01-2-04960-285	Voluntary Terminations	0.00
01-2-04960-300	Purchased Services	0.00
01-2-04960-382	Distance Education & Telecommunications	0.00
01-2-04960-400	Supplies and Materials	0.00
01-2-04960-420	Textbooks	0.00
01-2-04960-425	E-Books	0.00
01-2-04960-500	Capital Outlay	0.00
01-2-04960-600	Other Expenses	0.00
01-2-04960-000	Title IV, Part A NCLB Safe & Drug Free Schools	0.00
01-2-04968-110	Salary - Professional Staff	0.00
01-2-04968-130	Salary - Stipends	0.00
01-2-04968-140	Salary - Clerical Staff	0.00
01-2-04968-200	Employee Benefits	0.00
01-2-04968-221	Increased Retirement Contribution Rate	0.00
01-2-04968-284	Early Retirement or Termination	0.00
01-2-04968-285	Voluntary Terminations	0.00
01-2-04968-300	Purchased Services	0.00
01-2-04968-382	Distance Education & Telecommunications	0.00
01-2-04968-400	Supplies and Materials	0.00
01-2-04968-420	Textbooks	0.00
01-2-04968-425	E-Books	0.00
01-2-04968-500	Capital Outlay	0.00
01-2-04968-600	Other Expenses	0.00
01-2-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
01-2-04980-110	Salary - Professional Staff	0.00
01-2-04980-130	Salary - Stipends	0.00
01-2-04980-140	Salary - Clerical Staff	0.00

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01-2-04980-200	Employee Benefits	0.00
01-2-04980-221	Increased Retirement Contribution Rate	0.00
01-2-04980-284	Early Retirement or Termination	0.00
01-2-04980-285	Voluntary Terminations	0.00
01-2-04980-300	Purchased Services	0.00
01-2-04980-382	Distance Education & Telecommunications	0.00
01-2-04980-400	Supplies and Materials	0.00
01-2-04980-420	Textbooks	0.00
01-2-04980-425	E-Books	0.00
01-2-04980-500	Capital Outlay	0.00
01-2-04980-600	Other Expenses	0.00
01-2-04980-000	Adult Basic Education	0.00
01-2-04985-110	Salary - Professional Staff	0.00
01-2-04985-130	Salary - Stipends	0.00
01-2-04985-140	Salary - Clerical Staff	0.00
01-2-04985-200	Employee Benefits	0.00
01-2-04985-221	Increased Retirement Contribution Rate	0.00
01-2-04985-284	Early Retirement or Termination	0.00
01-2-04985-285	Voluntary Terminations	0.00
01-2-04985-300	Purchased Services	0.00
01-2-04985-382	Distance Education & Telecommunications	0.00
01-2-04985-400	Supplies and Materials	0.00
01-2-04985-420	Textbooks	0.00
01-2-04985-425	E-Books	0.00
01-2-04985-500	Capital Outlay	0.00
01-2-04985-600	Other Expenses	0.00
01-2-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
01-2-04990-110	Salary - Professional Staff	0.00
01-2-04990-130	Salary - Stipends	0.00
01-2-04990-140	Salary - Clerical Staff	0.00
01-2-04990-200	Employee Benefits	0.00
01-2-04990-221	Increased Retirement Contribution Rate	0.00
01-2-04990-284	Early Retirement or Termination	0.00
01-2-04990-285	Voluntary Terminations	0.00
01-2-04990-300	Purchased Services	0.00
01-2-04990-382	Distance Education & Telecommunications	0.00
01-2-04990-400	Supplies and Materials	0.00
01-2-04990-420	Textbooks	0.00
01-2-04990-425	E-Books	0.00
01-2-04990-500	Capital Outlay	0.00
01-2-04990-600	Other Expenses	0.00
01-2-04990-000	Other Federal Categorical Expenditures	0.00
01-2-04992-110	Salary - Professional Staff	0.00
01-2-04992-130	Salary - Stipends	0.00
01-2-04992-140	Salary - Clerical Staff	0.00
01-2-04992-200	Employee Benefits	0.00
01-2-04992-221	Increased Retirement Contribution Rate	0.00
01-2-04992-284	Early Retirement or Termination	0.00
01-2-04992-285	Voluntary Terminations	0.00
01-2-04992-300	Purchased Services	0.00
01-2-04992-382	Distance Education & Telecommunications	0.00
01-2-04992-400	Supplies and Materials	0.00
01-2-04992-420	Textbooks	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-04992-425	E-Books	0.00
01-2-04992-500	Capital Outlay	0.00
01-2-04992-600	Other Expenses	0.00
01-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	0.00
01-2-04995-110	Salary - Professional Staff	35,137.82
01-2-04995-130	Salary - Stipends	0.00
01-2-04995-140	Salary - Clerical Staff	200.00
01-2-04995-200	Employee Benefits	12,350.47
01-2-04995-221	Increased Retirement Contribution Rate	361.59
01-2-04995-284	Early Retirement or Termination	0.00
01-2-04995-285	Voluntary Terminations	0.00
01-2-04995-300	Purchased Services	0.00
01-2-04995-382	Distance Education & Telecommunications	0.00
01-2-04995-400	Supplies and Materials	0.00
01-2-04995-420	Textbooks	0.00
01-2-04995-425	E-Books	0.00
01-2-04995-500	Capital Outlay	0.00
01-2-04995-600	Other Expenses	787.79
01-2-04995-000	Categorical Grants from Corporations & Other Private Interests	48,837.67
01-2-04999-000	Total ARRA Federal Funds	0.00
01-2-04000-000	Total Federal Programs	1,043,659.13
01-2-05000-605	Repayment of Taxes Paid	0.00
01-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
01-2-05000-610	Redemption of Principal	0.00
01-2-05000-620	Debt Service Interest	0.00
01-2-05000-000	Total Debt Services	0.00
01-2-06000-110	Salary - Professional Staff	29,953.32
01-2-06000-130	Salary - Stipends	0.00
01-2-06000-140	Salary - Clerical Staff	0.00
01-2-06000-200	Employee Benefits	6,930.54
01-2-06000-221	Increased Retirement Contribution Rate	305.55
01-2-06000-285	Voluntary Terminations	0.00
01-2-06000-382	Distance Education & Telecommunications	0.00
01-2-06000-400	Supplies and Materials	2,005.85
01-2-06000-420	Textbooks	0.00
01-2-06000-425	E-Books	0.00
01-2-06000-600	Other Expenses	0.00
01-2-06000-000	Total Summer School	39,195.26
01-2-07000-110	Salary - Professional Staff	0.00
01-2-07000-130	Salary - Stipends	0.00
01-2-07000-140	Salary - Clerical Staff	0.00
01-2-07000-200	Employee Benefits	0.00
01-2-07000-221	Increased Retirement Contribution Rate	0.00
01-2-07000-285	Voluntary Terminations	0.00
01-2-07000-300	Purchased Services	0.00
01-2-07000-382	Distance Education & Telecommunications	0.00
01-2-07000-400	Supplies and Materials	0.00
01-2-07000-600	Other Expenses	0.00
01-2-07000-000	Total Adult Education	0.00
01-2-08000-750	Transfers To the School Lunch Fund	0.00
01-2-08000-752	Transfers To the Activity Fund	0.00
01-2-08000-754	Transfers To the Bond Fund	0.00
01-2-08000-000	Total Transfers	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
01-2-20000-000	TOTAL CURRENT EXPENSE	15,101,788.87
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	41,348.82
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	15,060,440.05
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	15,650,478.36
01-2-20500-000	TOTAL DISBURSEMENTS	16,694,137.49
01-0-COH -BEG	General Fund - Cash On Hand - Beginning Balance	280,979.28
01-0-TREAS-BEG	General Fund - Cash At County Treasurers - Beginning Balance	2,055,655.79
01-0-COH -END	General Fund - Cash On Hand - Ending Balance	245,663.51
01-0-TREAS-END	General Fund - Cash At County Treasurers - Ending Balance	1,838,848.02
02-1-01410-000	Interest	3,391.52
02-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	200.00
02-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
02-1-05690-000	Other Non-Revenue Receipts	0.00
02-1-05000-000	Total Non-Revenue Receipts	200.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	3,591.52
02-2-02500-400	Supplies & Materials	30,216.94
02-2-02500-420	Textbooks	0.00
02-2-02500-425	E-Books	0.00
02-2-02500-500	Capital Outlay	0.00
02-2-08000-755	Transfers To the General Fund	0.00
02-2-20500-000	TOTAL DISBURSEMENTS	30,216.94
02-0-COH -BEG	Depreciation Fund - Cash on Hand - Beginning Balance	1,370,877.15
02-0-COH -END	Depreciation Fund - Cash on Hand - Ending Balance	1,344,251.73
03-1-01410-000	Interest	60.79
03-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	143,032.00
03-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
03-1-05690-000	Other Non-Revenue Receipts	0.00
03-1-05000-000	Total Non-Revenue Receipts	143,032.00
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	143,092.79
03-2-02500-200	Employee Benefits	134,976.75
03-2-02500-221	Increased Retirement Contribution Rate	0.00
03-2-02500-281	Retirement Incentive Plan	0.00
03-2-02500-282	Staff Development Assistance	0.00
03-2-02500-284	Early Retirement or Termination	0.00
03-2-02500-285	Voluntary Terminations	0.00
03-2-02500-000	Total Support Services - Business	134,976.75
03-2-08000-755	Transfers To the General Fund	118,542.09
03-2-20500-000	TOTAL DISBURSEMENTS	253,518.84
03-0-COH -BEG	Employee Benefit Fund - Cash On Hand - Beginning Balance	230,851.14
03-0-COH -END	Employee Benefit Fund - Cash On Hand - Ending Balance	120,425.09
04-1-01410-000	Interest	0.00
04-1-05500-000	Transfers From the General Fund	0.00
04-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
04-1-05690-000	Other Non-Revenue Receipts	0.00
04-1-05000-000	Total Non-Revenue Receipts	0.00
04-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	0.00
04-2-02310-317	Legal Services	0.00
04-2-02310-643	Judgements/Settlements	0.00
04-2-02310-000	Total Board of Education	0.00
04-2-08000-755	Transfers To the General Fund	0.00
04-2-20500-000	TOTAL DISBURSEMENTS	0.00
04-0-COH -BEG	Contingency Fund - Cash on Hand - Beginning Balance	0.00
04-0-COH -END	Contingency Fund - Cash on Hand - Ending Balance	0.00

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05-1-01410-000	Interest	212.02
05-1-01710-000	Activities Receipts	340,475.12
05-1-01990-000	Other Local Receipts	0.00
05-1-01000-000	Total Local Receipts	340,687.14
05-1-05500-000	Transfers From the General Fund	0.00
05-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
05-1-05690-000	Other Non-Revenue Receipts	0.00
05-1-05000-000	Total Non-Revenue Receipts	0.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	340,687.14
05-2-02100-300	Purchased Services	360,115.12
05-2-02100-400	Supplies and Materials	0.00
05-2-02100-500	Capital Outlay	0.00
05-2-02100-600	Other Expenses	0.00
05-2-02100-000	Total Support Services - Pupils	360,115.12
05-2-08000-755	Transfers To the General Fund	0.00
05-2-20500-000	TOTAL DISBURSEMENTS	360,115.12
05-0-COH -BEG	Activities Fund - Cash on Hand - Beginning Balance	195,271.33
05-0-COH -END	Activities Fund - Cash on Hand - Ending Balance	175,843.35
06-1-01410-000	Interest	23.83
06-1-01720-000	Sale of Lunches/Milk	165,466.02
06-1-01990-000	Other Local Receipts	0.00
06-1-01000-000	Total Local Receipts	165,489.85
06-1-03150-000	State Reimbursement	4,325.15
06-1-03990-000	Other State Receipts	0.00
06-1-03000-000	Total State Receipts	4,325.15
06-1-04800-000	Federal Reimbursement	619,549.25
06-1-04945-000	Child and Adult Care Food Program	0.00
06-1-04990-000	Other Federal Categorical Receipts	0.00
06-1-04000-000	Total Federal Receipts	619,549.25
06-1-05500-000	Transfers From the General Fund	0.00
06-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
06-1-05690-000	Other Non-Revenue Receipts	3,763.24
06-1-05000-000	Total Non-Revenue Receipts	3,763.24
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	793,127.49
06-2-02100-110	Salary - Professional Staff	0.00
06-2-02100-140	Salary - Clerical and Cooks	246,642.51
06-2-02100-200	Employee Benefits	109,577.83
06-2-02100-300	Purchased Services	4,298.60
06-2-02100-400	Supplies and Materials (Excluding Food)	0.00
06-2-02100-470	Food	383,979.73
06-2-02100-500	Capital Outlay	20,907.98
06-2-02100-600	Other Expenses	8,028.49
06-2-02100-000	Total Support Services - Pupils	773,435.14
06-2-08000-755	Transfers To the General Fund	0.00
06-2-20500-000	TOTAL DISBURSEMENTS	773,435.14
06-0-COH -BEG	School Lunch Fund - Cash on Hand - Beginning Balance	41,493.79
06-0-COH -END	School Lunch Fund - Cash on Hand - Ending Balance	61,186.14
07-1-01110-000	Local Property Taxes	418,459.44
07-1-01115-000	Carline Taxes	1,026.22
07-1-01410-000	Interest	7,240.62
07-1-01990-000	Other Local Receipts	0.00
07-1-01000-000	Total Local Receipts	426,726.28
07-1-03130-000	Homestead Exemption	5,149.62

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ACCOUNT	DESCRIPTION	AMOUNT
07-1-03131-000	Property Tax Credit	16,870.12
07-1-03133-000	Nameplate Capacity Tax	0.00
07-1-03180-000	Pro-Rate Motor Vehicle	1,277.71
07-1-03300-000	In-Lieu-Of School Land Tax	0.00
07-1-03990-000	Other State Receipts	0.00
07-1-03000-000	Total State Receipts	23,297.45
07-1-05100-000	Sale of Bonds (Re-Funding Only)	0.00
07-1-05500-000	Transfers From the General Fund	0.00
07-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
07-1-05690-000	Other Non-Revenue Receipts	0.00
07-1-05000-000	Total Non-Revenue Receipts	0.00
07-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	450,023.73
07-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
07-2-05000-610	Redemption of Principal	6,775,000.00
07-2-05000-620	Debt Service Interest	408,130.07
07-2-05000-690	Other Miscellaneous Expenses	19,928.75
07-2-05000-000	Total Debt Services	7,203,058.82
07-2-08000-755	Transfers To the General Fund	0.00
07-2-20500-000	TOTAL DISBURSEMENTS	7,203,058.82
07-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	6,620,000.00
07-0-COH -BEG	Bond Fund - Cash on Hand - Beginning Balance	6,968,369.56
07-0-TREAS-BEG	Bond Fund - Cash At County Treasurers - Beginning Balance	108,924.51
07-0-COH -END	Bond Fund - Cash on Hand - Ending Balance	230,136.33
07-0-TREAS-END	Bond Fund - Cash At County Treasurers - Ending Balance	94,122.65
08-1-01110-000	Local Property Taxes	341,220.73
08-1-01111-000	Local Property Taxes - Learning Community Common Levy	0.00
08-1-01115-000	Carline Taxes	844.11
08-1-01410-000	Interest	4,239.86
08-1-01990-000	Other Local Receipts	0.00
08-1-01000-000	Total Local Receipts	346,304.70
08-1-03130-000	Homestead Exemption	4,088.04
08-1-03131-000	Property Tax Credit	13,809.40
08-1-03133-000	Nameplate Capacity Tax	0.00
08-1-03180-000	Pro-Rate Motor Vehicle	744.01
08-1-03300-000	In-Lieu-Of School Land Tax	0.00
08-1-03500-000	State Categorical Grants	0.00
08-1-03990-000	Other State Receipts	0.00
08-1-03000-000	Total State Receipts	18,641.45
08-1-04410-000	IDEA Enrollment/Poverty	0.00
08-1-04500-000	Title 8 (Impact Aid)	0.00
08-1-04501-000	ARRA: Title 8 (Impact Aid)	0.00
08-1-04930-000	Federal Asbestos	0.00
08-1-04990-000	Other Federal Categorical Receipts	0.00
08-1-04000-000	Total Federal Receipts	0.00
08-1-05100-000	Sale of Bonds	0.00
08-1-05200-000	Long Term Loans	0.00
08-1-05400-000	Sale of Property	0.00
08-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
08-1-05690-000	Other Non-Revenue Receipts	12,111.14
08-1-05000-000	Total Non-Revenue Receipts	12,111.14
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	377,057.29
08-2-02150-300	Purchased Services	0.00
08-2-02150-500	Capital Outlay (New Only)	0.00

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08-2-02150-510	Site Improvements	0.00
08-2-02150-520	Building Improvements	0.00
08-2-02150-600	Other Expenses	0.00
08-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
08-2-02515-300	Purchased Services	44.62
08-2-02515-500	Capital Outlay (New Only)	0.00
08-2-02515-510	Site Acquisition and Improvements	0.00
08-2-02515-520	Building Acquisition and Improvements	2,132.64
08-2-02515-600	Other Expenses	0.00
08-2-02515-000	Total Buildings and Sites	2,177.26
08-2-04410-300	Purchased Services	0.00
08-2-04410-500	Capital Outlay (New Only)	0.00
08-2-04410-510	Site Acquisition and Improvements	0.00
08-2-04410-520	Building Acquisition and Improvements	0.00
08-2-04410-600	Other Expenses	0.00
08-2-04410-000	Total IDEA Enrollment/Poverty	0.00
08-2-04501-000	ARRA: Title 8 (Impact Aid)	0.00
08-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
08-2-05000-610	Redemption of Principal	0.00
08-2-05000-620	Debt Service Interest	0.00
08-2-05000-000	Total Debt Services	0.00
08-2-08000-755	Transfers To the General Fund	0.00
08-2-20500-000	TOTAL DISBURSEMENTS	2,177.26
08-0-COH -BEG	Special Building Fund - Cash on Hand - Beginning Balance	1,182,123.29
08-0-TREAS-BEG	Special Building Fund - Cash At County Treasurers - Beginning Balance	98,311.79
08-0-COH -END	Special Building Fund - Cash on Hand - Ending Balance	1,580,343.88
08-0-TREAS-END	Special Building Fund - Cash At County Treasurers - Ending Balance	74,971.23
09-1-01110-000	Local Property Taxes	401,310.67
09-1-01115-000	Carline Taxes	958.54
09-1-01410-000	Interest	3,840.49
09-1-01990-000	Other Local Receipts	0.00
09-1-01000-000	Total Local Receipts	406,109.70
09-1-03130-000	Homestead Exemption	5,110.14
09-1-03131-000	Property Tax Credit	16,901.66
09-1-03133-000	Nameplate Capacity Tax	0.00
09-1-03180-000	Pro-Rate Motor Vehicle	1,123.09
09-1-03300-000	In-Lieu-Of School Land Tax	0.00
09-1-03990-000	Other State Receipts	0.00
09-1-03000-000	Total State Receipts	23,134.89
09-1-04410-000	IDEA Enrollment/Poverty	0.00
09-1-04930-000	Federal Asbestos	0.00
09-1-04990-000	Other Federal Categorical Receipts	228,048.73
09-1-04000-000	Total Federal Receipts	228,048.73
09-1-05100-000	Sale of Bonds	0.00
09-1-05110-000	Qualified Zone Academy Bonds	0.00
09-1-05111-000	Qualified School Construction Bonds	0.00
09-1-05200-000	Long Term Loans	0.00
09-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
09-1-05690-000	Other Non-Revenue Receipts	19,428.75
09-1-05000-000	Total Non-Revenue Receipts	19,428.75
09-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	676,722.07
09-2-02515-100	Salaries	0.00
09-2-02515-200	Employee Benefits	0.00

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09-2-02515-300	Purchased Services	0.00
09-2-02515-500	Capital Outlay (New Only)	0.00
09-2-02515-520	Building Acquisition and Improvement	762,673.73
09-2-02515-600	Other Expenses	0.00
09-2-02515-000	Total Buildings and Sites	762,673.73
09-2-04410-300	Purchased Services	0.00
09-2-04410-500	Capital Outlay (New Only)	0.00
09-2-04410-510	Site Acquisition and Improvements	0.00
09-2-04410-520	Building Acquisition and Improvements	0.00
09-2-04410-600	Other Expenses	0.00
09-2-04410-000	Total IDEA Enrollment/Poverty	0.00
09-2-05000-607	Repayment of Property Taxes Paid for Revalued Property	0.00
09-2-05000-610	Redemption of Principal	0.00
09-2-05000-620	Debt Service Interest	119,210.00
09-2-05000-690	Other Miscellaneous Expenses	0.00
09-2-05000-000	Total Debt Services	119,210.00
09-2-08000-755	Transfers To the General Fund	0.00
09-2-20500-000	TOTAL DISBURSEMENTS	881,883.73
09-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	4,585,000.00
09-0-COH -BEG	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Beginning Balance	1,210,710.42
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Beginning E	75,146.23
09-0-COH -END	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Ending Balance	986,989.99
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Ending Bal	93,705.00
10-1-01210-000	Tuition Received from Other Districts (Regular Education)	0.00
10-1-01230-000	Tuition Received from Other Districts (Special Education)	0.00
10-1-01990-000	Other Local Receipts	0.00
10-1-01000-000	Total Local Receipts	0.00
10-1-03120-000	Special Education Programs (School Age)	0.00
10-1-03125-000	Special Education Transportation (School Age)	0.00
10-1-03135-000	Payments for High Ability Learners	0.00
10-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	0.00
10-1-03166-000	Flex Funding: School Age Support Services (State)	0.00
10-1-03175-000	Adult Basic Education	0.00
10-1-03500-000	State Categorical Programs	0.00
10-1-03990-000	Other State Receipts	0.00
10-1-03000-000	Total State Receipts	0.00
10-1-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00
10-1-04210-000	Title I NCLB Improving Basic Programs Accountability	0.00
10-1-04230-000	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	0.00
10-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	0.00
10-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
10-1-04330-000	Title VI REAP (Rural Low Income Grants - from NDE)	0.00
10-1-04404-000	IDEA Part B Base Allocation	0.00
10-1-04405-000	IDEA Part B Supplemental Payments	0.00
10-1-04406-000	IDEA Preschool (619) Enrollment/Poverty	0.00
10-1-04410-000	IDEA Enrollment/Poverty	0.00
10-1-04411-000	IDEA Part B Early Intervening Services	0.00
10-1-04412-000	IDEA Part B Proportionate Share	0.00
10-1-04414-000	IDEA Part C	0.00
10-1-04415-000	IDEA Special Projects	0.00
10-1-04690-000	Other Federal Non-Categorical Receipts	0.00
10-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00
10-1-04910-000	Indian Education	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
10-1-04915-000	Title I, Part C NCLB Migrant Education	0.00
10-1-04925-000	Title III NCLB Limited English Proficient Grant	0.00
10-1-04926-000	Title III NCLB Immigrant Education	0.00
10-1-04940-000	Head Start	0.00
10-1-04942-000	Title I, Part B NCLB Even Start	0.00
10-1-04960-000	Title IV, Part A NCLB Safe & Drug Free Schools	0.00
10-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
10-1-04980-000	Adult Basic Education	0.00
10-1-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
10-1-04990-000	Other Federal Categorical Receipts	0.00
10-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	0.00
10-1-04995-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-1-04999-000	Total ARRA Federal Funds	0.00
10-1-04000-000	Total Federal Programs	0.00
10-1-05400-000	Sale of Property	0.00
10-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
10-1-05690-000	Other Non-Revenue Receipts	0.00
10-1-05000-000	Total Non-Revenue Receipts	0.00
10-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	0.00
10-2-01100-110	Salary - Teachers	0.00
10-2-01100-120	Salary - Substitutes	0.00
10-2-01100-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01100-161	Salary - Classroom Management	0.00
10-2-01100-200	Employee Benefits	0.00
10-2-01100-221	Increased Retirement Contribution Rate	0.00
10-2-01100-284	Early Retirement or Termination	0.00
10-2-01100-285	Voluntary Terminations	0.00
10-2-01100-300	Purchased Services	0.00
10-2-01100-400	Supplies and Materials	0.00
10-2-01100-420	Textbooks	0.00
10-2-01100-425	E-Books	0.00
10-2-01100-500	Capital Outlay	0.00
10-2-01100-600	Other Expenses	0.00
10-2-01100-000	Total Regular Instructional Programs	0.00
10-2-01125-110	Salary - Teachers	0.00
10-2-01125-120	Salary - Substitutes	0.00
10-2-01125-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01125-161	Salary - Classroom Management	0.00
10-2-01125-200	Employee Benefits	0.00
10-2-01125-221	Increased Retirement Contribution Rate	0.00
10-2-01125-284	Early Retirement or Termination	0.00
10-2-01125-285	Voluntary Terminations	0.00
10-2-01125-300	Purchased Services	0.00
10-2-01125-364	Tuition Paid to Other Districts	0.00
10-2-01125-400	Supplies and Materials	0.00
10-2-01125-420	Textbooks	0.00
10-2-01125-425	E-Books	0.00
10-2-01125-500	Capital Outlay	0.00
10-2-01125-600	Other Expenses	0.00
10-2-01125-000	Total Regular Instructional Programs	0.00
10-2-01150-110	Salary - Teachers	0.00
10-2-01150-120	Salary - Substitutes	0.00
10-2-01150-140	Salary - Clerical and Paraprofessional Staff	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
10-2-01150-161	Salary - Classroom Management	0.00
10-2-01150-200	Employee Benefits	0.00
10-2-01150-221	Increased Retirement Contribution Rate	0.00
10-2-01150-284	Early Retirement or Termination	0.00
10-2-01150-285	Voluntary Terminations	0.00
10-2-01150-300	Purchased Services	0.00
10-2-01150-364	Tuition Paid to Other Districts	0.00
10-2-01150-400	Supplies and Materials	0.00
10-2-01150-420	Textbooks	0.00
10-2-01150-425	E-Books	0.00
10-2-01150-500	Capital Outlay	0.00
10-2-01150-600	Other Expenses	0.00
10-2-01150-000	Total Limited English Proficiency Instructional Programs (Add 110 through 600)	0.00
10-2-01160-110	Salary - Teachers	0.00
10-2-01160-120	Salary - Substitutes	0.00
10-2-01160-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01160-161	Salary - Classroom Management	0.00
10-2-01160-200	Employee Benefits	0.00
10-2-01160-221	Increased Retirement Contribution Rate	0.00
10-2-01160-284	Early Retirement or Termination	0.00
10-2-01160-285	Voluntary Terminations	0.00
10-2-01160-300	Purchased Services	0.00
10-2-01160-364	Tuition Paid to Other Districts	0.00
10-2-01160-400	Supplies and Materials	0.00
10-2-01160-420	Textbooks	0.00
10-2-01160-425	E-Books	0.00
10-2-01160-500	Capital Outlay	0.00
10-2-01160-600	Other Expenses	0.00
10-2-01160-000	Total Poverty Instructional Programs (Add 110 through 600)	0.00
10-2-01190-110	Salary - Teachers	0.00
10-2-01190-120	Salary - Substitutes	0.00
10-2-01190-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01190-161	Salary - Classroom Management	0.00
10-2-01190-200	Employee Benefits	0.00
10-2-01190-221	Increased Retirement Contribution Rate	0.00
10-2-01190-284	Early Retirement or Termination	0.00
10-2-01190-285	Voluntary Terminations	0.00
10-2-01190-300	Purchased Services	0.00
10-2-01190-400	Supplies and Materials	0.00
10-2-01190-420	Textbooks	0.00
10-2-01190-425	E-Books	0.00
10-2-01190-500	Capital Outlay	0.00
10-2-01190-600	Other Expenses	0.00
10-2-01190-000	Total Early Childhood Educational Programs (Add 110 through 600)	0.00
10-2-01195-110	Salary - Teachers	0.00
10-2-01195-120	Salary - Substitutes	0.00
10-2-01195-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01195-161	Salary - Classroom Management	0.00
10-2-01195-200	Employee Benefits	0.00
10-2-01195-221	Increased Retirement Contribution Rate	0.00
10-2-01195-284	Early Retirement or Termination	0.00
10-2-01195-285	Voluntary Terminations	0.00
10-2-01195-300	Purchased Services	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
10-2-01195-364	Tuition Paid to Other Districts	0.00
10-2-01195-400	Supplies and Materials	0.00
10-2-01195-420	Textbooks	0.00
10-2-01195-425	E-Books	0.00
10-2-01195-500	Capital Outlay	0.00
10-2-01195-600	Other Expenses	0.00
10-2-01195-000	Total Regular Instructional Programs Below Age Five (Flex-Spending)	0.00
10-2-01200-110	Salary - Teachers	0.00
10-2-01200-120	Salary - Substitutes	0.00
10-2-01200-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01200-161	Salary - Classroom Management	0.00
10-2-01200-200	Employee Benefits	0.00
10-2-01200-221	Increased Retirement Contribution Rate	0.00
10-2-01200-284	Early Retirement or Termination	0.00
10-2-01200-285	Voluntary Terminations	0.00
10-2-01200-300	Purchased Services	0.00
10-2-01200-400	Supplies and Materials	0.00
10-2-01200-420	Textbooks	0.00
10-2-01200-425	E-Books	0.00
10-2-01200-500	Capital Outlay	0.00
10-2-01200-600	Other Expenses	0.00
10-2-01200-000	Total Special Education Instructional Programs	0.00
10-2-01290-110	Salary - Teachers	0.00
10-2-01290-120	Salary - Substitutes	0.00
10-2-01290-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01290-161	Salary - Classroom Management	0.00
10-2-01290-200	Employee Benefits	0.00
10-2-01290-221	Increased Retirement Contribution Rate	0.00
10-2-01290-284	Early Retirement or Termination	0.00
10-2-01290-285	Voluntary Terminations	0.00
10-2-01290-300	Purchased Services	0.00
10-2-01290-400	Supplies and Materials	0.00
10-2-01290-420	Textbooks	0.00
10-2-01290-425	E-Books	0.00
10-2-01290-500	Capital Outlay	0.00
10-2-01290-600	Other Expenses	0.00
10-2-01290-000	Total Early Childhood Special Education Instructional Programs	0.00
10-2-02100-000	Total Support Services - Pupils	0.00
10-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
10-2-02200-000	Total Support Services - Staff	0.00
10-2-02213-000	Total Support Services - School Improvement	0.00
10-2-02214-000	Total Support Services - Implementation of Standards	0.00
10-2-02320-000	Total Executive Administration Services	0.00
10-2-02400-000	Total Office of the Principal	0.00
10-2-02510-000	Total General Administration - Business Services	0.00
10-2-02520-000	Vehicle Acquisition And Maintenance Other than Pupil Transportation Vehicles	0.00
10-2-02600-000	Support Services - Maintenance and Operation of Building(s) and Site(s)	0.00
10-2-02750-000	Regular Pupil Transportation	0.00
10-2-02760-000	School Age Special Education Pupil Transportation	0.00
10-2-03000-000	Total Community Services	0.00
10-2-03500-000	Total State Categorical Programs	0.00
10-2-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00
10-2-04210-000	Title I NCLB Improving Basic Programs Accountability	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
10-2-04230-000	Title I, Part D, Subpart 2 Education of neglected, Delinquent, or At-Risk Youth	0.00
10-2-04310-000	Title II, Part A NCLB Teacher Quality Grants	0.00
10-2-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
10-2-04330-000	Title VI REAP (Rural Low Income Grants - from NDE)	0.00
10-2-04402-000	IDEA Part B (611) Base Allocation - Transportation	0.00
10-2-04403-000	IDEA Part B (611) Base Allocation - School Age	0.00
10-2-04404-000	IDEA Part B (611) Base Allocation - Birth Through Age Four	0.00
10-2-04405-000	IDEA Part B Supplemental Payments	0.00
10-2-04406-000	IDEA Preschool (619) Base Allocation	0.00
10-2-04407-000	IDEA Prechool (619) Base Allocation Transportation	0.00
10-2-04409-000	IDEA Enrollment/Poverty (619)	0.00
10-2-04410-000	IDEA Enrollment/Poverty (611)	0.00
10-2-04411-000	IDEA Part B Early Intervening Services	0.00
10-2-04412-000	IDEA Part B Proportionate Share	0.00
10-2-04414-000	IDEA Part C	0.00
10-2-04415-000	IDEA Special Projects	0.00
10-2-04690-000	Other Federal Non-Categorical Expenditures	0.00
10-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00
10-2-04910-000	Indian Education	0.00
10-2-04915-000	Title I, Part C NCLB Migrant Education	0.00
10-2-04925-000	Title III NCLB Limited English Proficient Grant	0.00
10-2-04926-000	Title III NCLB Immigrant Education	0.00
10-2-04940-000	Head Start	0.00
10-2-04942-000	Title I, Part B NCLB Even Start	0.00
10-2-04960-000	Title IV, Part A NCLB Safe & Drug Free Schools	0.00
10-2-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
10-2-04980-000	Adult Basic Education	0.00
10-2-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
10-2-04990-000	Other Federal Categorical Expenditures	0.00
10-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	0.00
10-2-04995-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-2-04999-000	Total ARRA Federal Funds	0.00
10-2-04000-000	Total Federal Programs	0.00
10-2-06000-000	Total Summer School	0.00
10-2-07000-000	Total Adult Education	0.00
10-2-20500-000	TOTAL DISBURSEMENTS	0.00
10-0-COH -BEG	Cooperative Fund - Cash on Hand - Beginning Balance	0.00
10-0-COH -END	Cooperative Fund - Cash on Hand - Ending Balance	0.00
12-1-01410-000	Interest	0.00
12-1-01741-000	Extracurricular Activity Fees	27,705.87
12-1-01742-000	Postsecondary Education Fees	0.00
12-1-01743-000	Summer or Night School Fees	990.00
12-1-01000-000	Total Local Receipts	28,695.87
12-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	28,695.87
12-2-01100-110	Salary - Professional Staff	0.00
12-2-01100-140	Salary - Clerical Staff	0.00
12-2-01100-200	Employee Benefits	0.00
12-2-01100-221	Increased Retirement Contribution Rate	0.00
12-2-01100-284	Early Retirement or Termination	0.00
12-2-01100-285	Voluntary Terminations	0.00
12-2-01100-300	Purchased Services	0.00
12-2-01100-400	Supplies and Materials	0.00
12-2-01100-420	Textbooks	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
12-2-01100-425	E-Books	0.00
12-2-01100-500	Capital Outlay	0.00
12-2-01100-600	Other Expenses	0.00
12-2-01100-000	Total Regular Instructional Programs	0.00
12-2-02100-300	Purchased Services	168.98
12-2-02100-400	Supplies and Materials	6,996.12
12-2-02100-500	Capital Outlay	0.00
12-2-02100-600	Other Expenses	0.00
12-2-02100-000	Total Support Services - Pupils	7,165.10
12-2-06000-110	Salary - Professional Staff	0.00
12-2-06000-140	Salary - Clerical Staff	0.00
12-2-06000-200	Employee Benefits	0.00
12-2-06000-221	Increased Retirement Contribution Rate	0.00
12-2-06000-284	Early Retirement or Termination	0.00
12-2-06000-285	Voluntary Terminations	0.00
12-2-06000-400	Supplies and Materials	0.00
12-2-06000-420	Textbooks	0.00
12-2-06000-425	E-Books	0.00
12-2-06000-600	Other Expenses	0.00
12-2-06000-000	Total Summer School	0.00
12-2-20500-000	TOTAL DISBURSEMENTS	7,165.10
12-0-COH -BEG	Student Fee Fund - Cash on Hand - Beginning Balance	2,292.27
12-0-COH -END	Student Fee Fund - Cash on Hand - Ending Balance	23,823.04
00-0-99431-000	Buildings	86,010,778.00
00-0-99441-000	Contents of Buildings	20,603,000.00
00-0-99249-000	Total Value of Building and Contents	106,613,778.00
00-0-99810-000	Average Daily Attendance (All Grades K & Up)	1,581.38
00-0-99820-000	Average Daily Membership (All Grades K & Up)	1,656.75
00-0-99821-000	Indicate the Amount of ADM that is Elementary	986.96
00-0-99822-000	Indicate the Amount of ADM that is Secondary	669.79
00-0-20200-000	Total Adjusted Current Expense	15,060,440.05
00-0-99830-000	Annual Depreciation of Building & Contents	3,198,413.34
00-0-99840-000	Total Annual Costs	18,258,853.39
00-0-99850-000	Annual Cost Per Pupil ADA	11,546.15
00-0-99860-000	Annual Cost Per Pupil ADM	11,020.89
00-0-01100-000	Total Non-Special Education	7,157,219.51
00-0-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	0.00
00-0-01150-000	Total Limited English Proficiency Instructional Programs	1,078,944.60
00-0-01160-000	Total Poverty Instructional Programs	1,529,962.57
00-0-01200-000	Total Special Education Programs	1,279,699.62
00-0-01000-000	All Instruction	11,045,826.30
00-0-01001-000	Indicate the Amount of 1000 that is Elementary	5,696,131.17
00-0-01002-000	Indicate the Amount of 1000 that is Secondary	5,349,695.13
ARRA 01-1-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 01-1-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 01-1-04999-000	TOTAL GENERAL FUND ARRA RECEIPTS	0.00
ARRA 08-1-04501-000	ARRA: TITLE 8 (IMPACT AID)	0.00
ARRA 10-1-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 10-1-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 10-1-04999-000	TOTAL ARRA FEDERAL FUNDS	0.00
ARRA 01-1-49999-000	TOTAL OTHER FUNDS ARRA RECEIPTS	0.00
ARRA 01-1-40000-000	TOTAL OF ALL ARRA RECEIPTS	0.00
ARRA 01-2-04811-110	Salary-Teachers	0.00

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ACCOUNT	DESCRIPTION	AMOUNT
ARRA 01-2-04811-120	Salary-Substitutes	0.00
ARRA 01-2-04811-140	Salary-Clerical and Paraprofessional Staff	0.00
ARRA 01-2-04811-161	Salary-Classroom Management	0.00
ARRA 01-2-04811-200	Employee Benefits	0.00
ARRA 01-2-04811-221	Increased Retirement Contribution Rate	0.00
ARRA 01-2-04811-284	Early Retirement or Termination	0.00
ARRA 01-2-04811-285	Voluntary Terminations	0.00
ARRA 01-2-04811-300	Purchased Services	0.00
ARRA 01-2-04811-364	Tuition Paid to other Districts	0.00
ARRA 01-2-04811-382	Distance Education & Telecommunications	0.00
ARRA 01-2-04811-400	Supplies and Materials	0.00
ARRA 01-2-04811-420	Textbooks	0.00
ARRA 01-2-04811-500	Capital Outlay	0.00
ARRA 01-2-04811-600	Other Expenses	0.00
ARRA 01-2-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 01-2-04813-110	Salary-Teachers	0.00
ARRA 01-2-04813-120	Salary-Substitutes	0.00
ARRA 01-2-04813-140	Salary-Clerical and Paraprofessional Staff	0.00
ARRA 01-2-04813-161	Salary-Classroom Management	0.00
ARRA 01-2-04813-200	Employee Benefits	0.00
ARRA 01-2-04813-221	Increased Retirement Contribution Rate	0.00
ARRA 01-2-04813-284	Early Retirement or Termination	0.00
ARRA 01-2-04813-285	Voluntary Terminations	0.00
ARRA 01-2-04813-300	Purchased Services	0.00
ARRA 01-2-04813-364	Tuition Paid to other Districts	0.00
ARRA 01-2-04813-382	Distance Education & Telecommunications	0.00
ARRA 01-2-04813-400	Supplies and Materials	0.00
ARRA 01-2-04813-420	Textbooks	0.00
ARRA 01-2-04813-500	Capital Outlay	0.00
ARRA 01-2-04813-600	Other Expenses	0.00
ARRA 01-2-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 01-2-04999-000	TOTAL ARRA FEDERAL FUNDS	0.00
ARRA 08-2-04501-300	Purchased Services	0.00
ARRA 08-2-04501-400	Supplies and Materials	0.00
ARRA 08-2-04501-500	Capital Outlay	0.00
ARRA 08-2-04501-510	Site Acquisition and Improvements	0.00
ARRA 08-2-04501-520	Building, Acquisition and Improvements	0.00
ARRA 08-2-04501-600	Other Expenses	0.00
ARRA 08-2-04501-000	Total ARRA: Title 8 (Impact Aid)	0.00
ARRA 10-2-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 10-2-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 10-2-04999-000	TOTAL ARRA FEDERAL FUNDS	0.00
ARRA 01-2-49999-000	TOTAL OTHER FUNDS ARRA DISBURSEMENTS	0.00
ARRA 01-2-40000-000	TOTAL OF ALL ARRA DISBURSEMENTS	0.00

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2012/13**

NDE 03-036
Revised 9/2013

This site works best using Internet Explorer.

<p>District Number: 19-0123-000 District Name: SCHUYLER COMMUNITY SCHOOLS Class: 3</p>

<p>Poverty Program Narrative</p>

<p>1. What is the total amount spent from all sources for Poverty Programs in your district?</p>
<p>\$1,299,252.50</p>

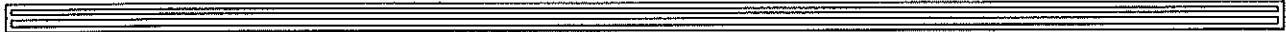
<p>2. What are the sources of funding for Poverty Programs in your district?</p>
<p>-Local receipts -Taxes -SFSF funds</p>

<p>3. Explain how funds were allocated to the Poverty Program.</p>
<p>By analyzing the district needs based on data from all building levels in regard to their poverty programs, based on free and reduced information for the district and based on 117% of the state aid formula</p>

<p>4. Explain how funds were allocated within the Poverty Program.</p>
<p>The funds were split between: -Wages/benefits and -Classroom supplies -Technology -Textbooks</p>

<p>5. Describe the programs used to assist students living in poverty.</p>
<p>-iPads for all students 8th grade through 12th grade -SMS and SCHS Reading 180 Intervention Program</p>

- SES School Reading Mastery Intervention Program
- Summer Lunch Program K-12
- Grab and Go Breakfast Program
- Technology K-12 (hardware and software)
- Manipulative(s) for Envision Math curriculum
- Summer School Opportunities
- Train highly qualified staff to assist our programs
- Intervention time provided by early out Fridays
- Student programs used in our Parent Resource Center
(Rosetta Stone for learning English)



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NEBRASKA DEPARTMENT OF EDUCATION
 SCHOOL FINANCE & ORGANIZATION SERVICES

**SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
 2012/13**

NDE 03-036
 Revised 9/2013

This site works best using Internet Explorer.

<p>District Number: 19-0123-000 District Name: SCHUYLER COMMUNITY SCHOOLS Class: 3</p>

<p>Limited English Proficiency Narrative</p>

<p>1. What was the total amount spent from all sources for LEP programs in your district?</p>
<p>\$1,074,314.39</p>

<p>2. What were the sources of funding for LEP programs in your district?</p>
<p>-Local receipts and taxes -SFSF Funds (\$340,768.00)</p>

<p>3. Explain how funds were allocated to the LEP program.</p>
<p>-Based on 117% of the state aid formula</p>

<p>4. Explain how funds were allocated within the LEP program.</p>
<p>The funds were split basically between -wages/benefits -classroom -supplies, technology and textbooks</p>

<p>5. Describe the programs used to assist students with Limited English proficiency.</p>
<p>-Supplies for he Newcomers Class (4-12) -Textbooks for ELL classes -iPads for the newcomers Class -Provide staff to assist in reducing class numbers to a smaller amount of students -Supplies for the Schuyler Community Resource Center</p>

- Supplies for K-12 ELL classes and curriculum
- Train highly qualified staff to assist in assessing our programs



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

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

AUGUST 31, 2013

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

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**

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

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
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**SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2013**

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INDEPENDENT AUDITOR'S REPORT

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

Report of the Financial Statements

We have audited the accompanying 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, 2013, and the related notes to the financial statements, which collectively comprise the District's 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit includes 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 the 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 financial statement presentation.

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

Basis for Qualified Opinions on the Qualified Capital Purpose Undertaking Fund and Bond Fund

During the fiscal year, the District was required to make payments on its Qualified School Construction Bonds, Series 2010 (QSCB) and its General Obligation School Building Bonds, Series 2007. The District made the payments as required by the Official Statements of both bond issues. However, on December 18, 2012, the Bond Fund (which was set up to service the general obligation debt of the District) paid the required payment for the Qualified Capital Purpose Undertaking Fund (which was set up to service the Series 2010 QSCB debt) in the amount of \$119,210.00. Per Nebraska State Statute §79-10.110(10), the Qualified Capital Purpose Undertaking Fund is not allowed to expend its resources to extinguish the District's general obligation debt or make debt service payments on the aforementioned debt. Similarly, this statute prevents the Bond Fund from expending its resources to extinguish debt serviced by the Qualified Capital Purpose Undertaking Fund or make debt service payments on the aforementioned debt. The assets and net assets of the governmental activities are unchanged by the previously mentioned transactions. However, the assets, fund balances, revenues, and expenditures of the Qualified Capital Purpose Undertaking Fund and Bond Fund are affected by the transactions and are detailed below:

- Qualified Capital Purpose Undertaking Fund – Assets and Fund Balance are overstated by \$119,210 and Expenditures are understated by \$119,210.
- Bond Fund – Assets and Fund Balance are understated by \$119,210 and Expenditures are overstated by \$119,210.

Qualified Opinions

In our opinion, except for effects of the matter described in the “Basis for Qualified Opinions on the Qualified Capital Purpose Undertaking Fund and Bond Fund” paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the Qualified Capital Purpose Undertaking Fund and Bond Fund of the District as of August 31, 2013, and the respective changes in financial position-cash basis for the year then ended in accordance with the basis of accounting described in Note 1.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities and each major fund other than the Qualified Capital Purpose Undertaking Fund and Bond Fund of the District as of August 31, 2013, and the respective changes in financial position-cash basis for the year then ended in accordance with the 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 District prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is 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 that collectively compromise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's financial statements. Management's Discussion and Analysis (pages 4 through 8), the budgetary comparison schedules (pages 30 through 40), and the combining fund financial statements (pages 41 and 42) are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures for federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not required part of the financial statements.

Management's Discussion and Analysis and the budgetary comparison schedules have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The schedule of expenditures of federal awards and the combining fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 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 October 31, 2013, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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

October 31, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS
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, 2013. 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 Cash Basis; (3) Supplemental Schedules.

The accompanying basic financial statements have been prepared on the 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 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 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 – K-5 attendance center 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 1,840. SCS also has a preschool program. Approximately 100 - 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 96 cent General Fund levy, 5 cent Bond Fund levy, a 4 cent Special Building Fund levy and 5 cent Qualified Capital Purpose Undertaking Fund. It is our hope that we will be able to continue to uphold this trend.
- During the year 2012-2013, the school district receipted \$19,255,012. Disbursements for the year were \$26,205,708. Total net assets for the district were \$6,870,310.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source, of receipts for the District is property tax. In 2011-2012, property was valued at \$857,002,469. In 2012-2013 property value increased to \$911,111,189. This (\$54,108,720) was an increase of 6.31%. This valuation generated \$8,746,667 for the general fund; \$455,555 for the bond fund; \$364,444 for the special building fund, and \$455,555 for the qualified capital purpose undertaking fund. This totals \$10,022,221.

The following table shows the property tax rates, by fund, for fiscal years 2011-2012 and 2012-2013 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 2012-2013 would be \$1,100.00 for the 19-0123 Schuyler Community Schools district.

Fund	2012-13 Levy	2011-12 Levy	Levy Change
General Fund	.960000	.971295	(.011295)
Bond Fund	.050000	.052588	(.002588)
Building Fund	.040000	.047613	(.007613)
QCPUF	<u>.050000</u>	<u>.036388</u>	<u>.013662</u>
District Totals	<u>1.100000</u>	<u>1.107884</u>	<u>(.007884)</u>

The District's state aid recorded in the General Fund for 2011-12 was \$5,521,376 and for the 2012-2013 school year was certified at \$4,831,659. This reflects a decrease to \$689,717 (13.76% decrease).

General Fund Budgetary Highlights

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

	2012-2013 <u>Budget</u>	2012-2013 <u>Actual</u>	2011-2012 <u>Actual</u>
9/1/2012 Actual Beginning Balance		\$2,336,635	\$2,272,850
Receipts:			
Local Sources	9,017,315	8,504,139	8,236,733
State Sources	5,809,931	6,342,041	6,868,079
County & ESU Sources	117,000	125,767	133,672
Federal Sources	1,229,872	1,261,639	998,527
Non Revenue	<u>5,000</u>	<u>208,428</u>	<u>115,840</u>
 Total Receipts	 14,949,246	 16,442,014	 16,352,851
Expenditures	<u>(17,290,444)</u>	<u>(16,694,137)</u>	<u>(16,289,066)</u>
Ending Balance	<u>(\$2,341,198)</u>	<u>\$2,084,512</u>	<u>\$2,336,635</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, Lunch Fund, Special Building Fund, Student Fee Fund, Bond Fund and Qualified Capital Purpose Undertaking Fund for the 2012-2013 and 2011-2012 school years.

	2012-2013 <u>Budget</u>	2012-2013 <u>Actual</u>	2011-2012 <u>Actual</u>
Depreciation Fund			
Beginning Balance		\$1,370,877	\$1,531,475
Total Receipts	5,000	3,592	205,074
Total Disbursements	(1,185,858)	<u>(30,217)</u>	<u>(365,672)</u>
Ending Balance		<u>\$1,344,252</u>	<u>\$1,370,877</u>

Employee Benefit Fund			
Beginning Balance		\$230,851	\$55,449
Total Receipts	226,091	143,093	323,564
Total Disbursements	(425,828)	(253,519)	(148,162)
Ending Balance		<u>\$120,425</u>	<u>\$230,851</u>
Activities Fund			
Beginning Balance		\$195,271	\$198,260
Total Receipts	346,300	340,687	333,531
Total Disbursements	(500,000)	(360,115)	(336,520)
Ending Balance		<u>\$175,843</u>	<u>\$195,271</u>
School Lunch Fund			
Beginning Balance		\$41,494	\$33,146
Total Receipts	978,670	793,127	861,473
Total Disbursements	(1,005,000)	(773,435)	(853,125)
Ending Balance		<u>\$ 61,186</u>	<u>\$ 41,494</u>
Special Building Fund			
Beginning Balance		\$1,280,435	\$989,699
Total Receipts	468,763	377,057	505,616
Total Disbursements	(1,745,185)	(2,177)	(214,880)
Ending Balance		<u>\$1,655,315</u>	<u>\$1,280,435</u>
Student Fee Fund			
Beginning Balance		\$2,292	\$1,477
Total Receipts	13,207	28,696	6,731
Total Disbursements	(13,500)	(7,165)	(5,916)
Ending Balance		<u>\$ 23,823</u>	<u>\$2,292</u>
Bond Fund			
Beginning Balance		\$7,077,294	\$366,955
Total Receipts	450,579	450,024	7,303,034
Total Disbursements	(7,065,920)	(7,203,059)	(592,695)
Ending Balance		<u>\$324,259</u>	<u>\$7,077,294</u>
QCPUF			
Beginning Balance		\$1,285,857	\$4,529,799
Total Receipts	720,177	676,722	577,920
Total Disbursements	(1,500,709)	(881,884)	(3,821,862)
Ending Balance		<u>\$1,080,695</u>	<u>\$1,285,857</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 26 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 14 years. It should be noted the board of education continues to maintain a tax rate at or near the \$1.10 levy (target levies are 96 cents General Fund; 5 cents Bond Fund; 4 cents Special Building Fund and 5 cents QCPUF). 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 dhoesing@esu7.org, and our website is located at <http://www.schuylercommunityschool.com>.

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

STATEMENT OF NET ASSETS - CASH BASIS

AUGUST 31, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,768,663
Cash with county treasurers	2,101,647
Investments	<u>-</u>
Total Assets	<u><u>\$ 6,870,310</u></u>
NET ASSETS	
Restricted:	
Debt Services	\$ 676,134
Capital Projects	2,384,135
Employee Benefits	54,757
Student Activities	199,666
Food Service	61,186
Unrestricted:	<u>3,494,432</u>
Total Net Assets	<u><u>\$ 6,870,310</u></u>

See Accompanying Auditor's Report
and Notes to Financial Statements

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

STATEMENT OF ACTIVITIES - CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2013

	Program Cash Disbursements	Program cash receipts		Net (Disbursements) Receipts and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Regular instructional programs	\$ 7,014,188	\$ -	\$ -	\$ (7,014,188)
Limited english proficiency programs	1,078,945	-	-	(1,078,945)
Poverty programs	1,529,963	-	-	(1,529,963)
Early childhood educational programs	412,442	-	-	(412,442)
Special education programs	1,279,699	12,530	-	(1,267,169)
Early childhood special education programs	33,525	-	-	(33,525)
Support services - pupils	1,782,381	165,466	623,874	(993,041)
Support services - staff	441,120	-	-	(441,120)
Board of education	65,334	-	-	(65,334)
Executive administration services	376,903	-	-	(376,903)
Office of the principal	728,007	-	-	(728,007)
Support services - business	256,082	-	-	(256,082)
Vehicle acquisition and maintenance	52,148	-	-	(52,148)
Support services - building(s) and site(s)	2,374,537	-	-	(2,374,537)
Support services - pupil transportation	47,427	-	-	(47,427)
Support services - pupil transportation sp ed	2,783	-	-	(2,783)
Community services	62,010	-	-	(62,010)
State categorical programs	1,517	-	-	(1,517)
Federal programs	1,043,659	-	1,261,639	217,980
Debt service	7,322,269	-	228,049	(7,094,220)
Summer school	39,195	-	-	(39,195)
Net program (disbursements) receipts	\$ 25,944,134	\$ 177,996	\$ 2,113,562	(23,652,576)
General receipts:				
Taxes				8,969,005
Local receipts				1,074,605
County receipts				125,767
State receipts				6,407,115
Non-revenue receipts				125,388
Sale of bonds				-
Total general receipts				16,701,880
Change in net assets				(6,950,696)
Net assets - beginning of year				13,821,006
Net assets - end of year				\$ 6,870,310

See Accompanying Auditor's Report
and Notes to Financial Statements

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

STATEMENT OF ASSETS AND FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2013

		Special Revenue Fund	
	General	Activities	School Lunch
RECEIPTS			
Cash and cash equivalents	\$ 1,710,341	\$ 175,843	\$ 61,186
Cash with county treasurers	1,838,848	-	-
Investments	-	-	-
	\$ 3,549,189	\$ 175,843	\$ 61,186
DISBURSEMENTS			
Restricted			
Debt Services	\$ -	\$ -	\$ -
Capital Projects	-	-	-
Employee Benefits	54,757	-	-
Student Activities	-	175,843	-
Food Service	-	-	61,186
Committed	1,409,920	-	-
Unassigned	2,084,512	-	-
	\$ 3,549,189	\$ 175,843	\$ 61,186
Total Fund Balance	\$ 3,549,189	\$ 175,843	\$ 61,186

See Accompanying Auditor's Report and Notes to Financial Statements

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

STATEMENT OF ASSETS AND FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2013

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	Governmental Funds
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ 23,823	\$ 1,580,344	\$ 986,990	\$ 230,136	\$ 4,768,663
-	74,971	93,705	94,123	2,101,647
-	-	-	-	-
<u>\$ 23,823</u>	<u>\$ 1,655,315</u>	<u>\$ 1,080,695</u>	<u>\$ 324,259</u>	<u>\$ 6,870,310</u>
\$ -	\$ -	\$ 351,875	\$ 324,259	\$ 676,134
-	1,655,315	728,820	-	2,384,135
-	-	-	-	54,757
23,823	-	-	-	199,666
-	-	-	-	61,186
-	-	-	-	1,409,920
-	-	-	-	2,084,512
<u>\$ 23,823</u>	<u>\$ 1,655,315</u>	<u>\$ 1,080,695</u>	<u>\$ 324,259</u>	<u>\$ 6,870,310</u>

See Accompanying Auditor's Report and Notes to Financial Statements

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

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

FOR THE YEAR ENDED AUGUST 31, 2013

RECEIPTS	Special Revenue Fund		
	General	Activities	School Lunch
Taxes	\$ 7,986,010	\$ -	\$ -
Local receipts	521,582	340,687	165,490
County receipts	125,767	-	-
State receipts	6,342,041	-	4,325
Federal receipts	1,261,639	-	619,549
Non-revenue receipts	89,886	-	3,763
Total receipts	16,326,925	340,687	793,127
DISBURSEMENTS			
Instructional programs	7,013,988	-	-
Limited english proficiency programs	1,078,945	-	-
Poverty programs	1,529,963	-	-
Early childhood educational programs	412,442	-	-
Special education instructional programs	1,279,699	-	-
Early childhood special education instructional programs	33,525	-	-
Support services - pupils	641,666	360,115	773,435
Support services - staff	441,120	-	-
Board of education	65,334	-	-
Executive administration services	376,903	-	-
Office of the principal	728,007	-	-
Support services - business	256,082	-	-
Vehicle acquisition and maintenance	52,148	-	-
Support services - building(s) and site(s)	1,609,686	-	-
Support services - pupil transportation	47,427	-	-
Support services - pupil transportation sp ed	2,783	-	-
Community services	62,010	-	-
State categorical programs	1,517	-	-
Federal programs	1,043,659	-	-
Debt services	-	-	-
Summer school	39,195	-	-
Total disbursements	16,716,099	360,115	773,435
Excess (deficiency) of receipts over disbursements before other financing sources/(uses)	(389,174)	(19,428)	19,692
OTHER FINANCING SOURCES/(USES)			
Sale of bonds	-	-	-
Transfers from other funds	261,774	-	-
Transfers to other funds	(261,774)	-	-
Net change in fund balance	(389,174)	(19,428)	19,692
Fund balance - beginning of year	3,938,363	195,271	41,494
Fund balance - end of year	\$ 3,549,189	\$ 175,843	\$ 61,186

See Accompanying Auditor's Report and Notes to Financial Statements

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

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

FOR THE YEAR ENDED AUGUST 31, 2013

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	Governmental Funds
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ -	\$ 341,221	\$ 401,311	\$ 418,459	\$ 9,147,001
28,696	5,084	4,799	8,267	1,074,605
-	-	-	-	125,767
-	18,641	23,135	23,298	6,411,440
-	-	228,049	-	2,109,237
-	12,111	19,428	-	125,188
<u>28,696</u>	<u>377,057</u>	<u>676,722</u>	<u>450,024</u>	<u>18,993,238</u>
-	-	-	-	7,013,988
-	-	-	-	1,078,945
-	-	-	-	1,529,963
-	-	-	-	412,442
-	-	-	-	1,279,699
-	-	-	-	33,525
7,165	-	-	-	1,782,381
-	-	-	-	441,120
-	-	-	-	65,334
-	-	-	-	376,903
-	-	-	-	728,007
-	-	-	-	256,082
-	-	-	-	52,148
-	2,177	762,674	-	2,374,537
-	-	-	-	47,427
-	-	-	-	2,783
-	-	-	-	62,010
-	-	-	-	1,517
-	-	-	-	1,043,659
-	-	119,210	7,203,059	7,322,269
-	-	-	-	39,195
<u>7,165</u>	<u>2,177</u>	<u>881,884</u>	<u>7,203,059</u>	<u>25,943,934</u>
21,531	374,880	(205,162)	(6,753,035)	(6,950,696)
-	-	-	-	-
-	-	-	-	261,774
-	-	-	-	(261,774)
<u>21,531</u>	<u>374,880</u>	<u>(205,162)</u>	<u>(6,753,035)</u>	<u>(6,950,696)</u>
2,292	1,280,435	1,285,857	7,077,294	13,821,006
<u>\$ 23,823</u>	<u>\$ 1,655,315</u>	<u>\$ 1,080,695</u>	<u>\$ 324,259</u>	<u>\$ 6,870,310</u>

See Accompanying Auditor's Report and Notes to Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview

The significant accounting principles and practices followed by Schuyler Community School, District No. 123, Schuyler, Nebraska (the "District") are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities incident to school building construction, and the operation, maintenance and management of school services, activities, projects and investments.

The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity

The Board of Education, a six-member group, is the level of government, which has financial accountability and control over all activities related to public school education in the District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the board is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since Board members are elected by the public and have decision-making authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. There are no component units included within the reporting entity.

Accounting principles generally accepted in the United States of America require financial statements to present the School District (the primary government) and its component units to be included in their reporting entity because of the significance of their operational or financial relationships with the District.

The District has the following related entities that are not significant to the reporting unit as a whole and are, therefore, not included in the accompanying financial statements.

- The Schuyler Central High School Foundation raises money to support the district.

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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net assets/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 cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. 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

On September 1, 2003 the District adopted the provisions of Statement No. 34 (“Statement 34”) of the Government 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 – invested in capital assets, net of related debt; restricted; and unrestricted.

Government-Wide Financial Statements – The Statement of Net Assets – Cash Basis and Statement of Activities – Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, 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.

Depreciation Fund – This fund accounts for resources designated and maintained for the eventual purchase of capital assets through transfer of monies from the General Fund. This fund is a component of the General Fund.

Employee Benefit Fund – This fund accounts for the reserve of money for the benefit of School District employees for fringe benefits through the transfer of monies from other funds. This fund is a component of the General Fund.

Special Revenue Fund – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

School Lunch 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, 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.

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.

Investments

Investments are carried at cost, which approximates fair value. Additional cash and investment disclosures are represented in Note 3.

Equity Classification

Government-Wide Statements:

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

- a. Restricted net assets – Consisted of net assets 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

- b. Unrestricted net assets – All other net assets that do not meet the definition of “restricted.” However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

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

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, 2013.
- 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. The District has classified the fund balance of the Special Building Fund, Qualified Capital Purpose Undertaking Fund, Employee Benefit Fund (the restricted balance of this fund is the amounts withheld from employees), and Bond Fund as being restricted by law and the Lunch Fund as being restricted by grant revenues.
- c. Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District. These amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District has classified the Depreciation Fund and the remainder of the Employee Benefit Fund as committed resources as of August 31, 2013.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

- d. Assigned – This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose, but neither restricted nor committed. The District did not have any assigned resources as of August 31, 2013.
- e. Unassigned – This classification includes the residual fund balance for the General Fund.

Use of Estimates

The preparation of financial statements, in conformity with the cash basis of accounting, requires management to make estimates and assumptions that effect the reported amounts of assets and disclosure of contingent liabilities at the date of the financial statements and reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

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 loans – amounts provided with a requirement for repayment are reported as interfund receivables and payables. The District does not have any such interfund balances as of August 31, 2013.
- b. 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.
- c. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The General Fund transferred the following amounts:

- 1. \$200 to the Depreciation Fund for the purpose of setting aside money to repay taxes on revalued property, and
- 2. \$143,032 to the Employee Benefit Fund to pay for employee benefits.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Government-Wide Financial Statements:

Amounts reported in the fund financial statements are interfund receivables and payables, if any, would be eliminated in the governmental activities columns of the Statement of Net Assets.

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 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 combined tax rate of the District for the year ended August 31, 2013 was 1.1000 per \$100 of assessed valuation.

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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

3. CASH AND INVESTMENTS

Nebraska Statute Section 79-1043 provides 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, 2013, the District had bank deposits of \$4,959,930, 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.

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, 2013.

	<u>Butler County</u>	<u>Colfax County</u>	<u>Saunders County</u>	<u>Total</u>
General Fund	\$ 147,227	\$ 1,691,621	\$ -	\$ 1,838,848
Building Fund	\$ 6,058	\$ 68,913	\$ -	\$ 74,971
Bond Fund	\$ 7,573	\$ 86,550	\$ -	\$ 94,123
Qualified Capital Purpose				
Undertaking Fund	\$ 7,573	\$ 86,132	\$ -	\$ 93,705
TOTALS	\$ 168,431	\$ 1,933,216	\$ -	\$ 2,101,647

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2013**

5. FUND EQUITY

Nonspendable	\$	-
Restricted:		
Debt Service		676,134
Capital Projects		2,384,135
Employee Benefits		54,757
Student Activities		199,666
Food Service		<u>61,186</u>
Total Restricted		3,375,878
Committed		1,409,920
Assigned		-
Unassigned		<u>2,084,512</u>
Total Fund Balance	\$	<u>6,870,310</u>

Restricted funds are amounts constrained to be used for a specific purpose by external parties, or legislative provisions. The District's policy is to use restricted funds prior to the use of unrestricted funds when both are available.

Committed funds are established and modified by the District's governing board. The board will specify whether committed, assigned or unassigned funds will be used when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund classifications could be used.

Committed Fund Balance: A fund balance commitment is established (and modified or rescinded) by a motion of the District's Board of Education (the government's highest level of decision-making authority).

Assigned Fund Balance: As of August 31, 2013, the District's Board of Education has not established a policy to authorize a body (committee) or official to assign amounts to a specific purpose.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2013**

6. LONG-TERM DEBT-BONDS

Series 2007 General Obligation Bonds payable in the amount of \$6,900,000 which originated December 12, 2007, were issued for the purpose of building a new grade school. Principal bond payments are due yearly starting on December 15, 2008. Interest ranges from 3.25% to 4.5% is payable semi-annually on June 15 and December 15, commencing on June 15, 2008. The final payment was made on December 12, 2012.

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, interest is reimbursed semi-annually for 15 years from the U.S Treasury through December 15, 2025.

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 is due December 15, 2029.

6,620,000

Total Long-Term Debt at August 31, 2013

\$ 11,205,000

The following is a summary of bond transactions of the District for the year ended August 31, 2013:

	2012 Refunding Bonds	2010 QSCB	2007 General Obligation Bonds
<u>Bonds</u>			
Bonds Payable, Beginning of year	\$ 6,835,000	\$ 4,585,000	\$ 6,560,000
Bonds retired	215,000	-	6,560,000
Bonds Payable, End of year	<u>\$ 6,620,000</u>	<u>\$ 4,585,000</u>	<u>\$ -</u>
Interest paid for the year ending August 31, 2013	<u>\$ 152,592</u>	<u>\$ 238,420</u>	<u>\$ 136,328</u>
Principal due within 1 year	<u>\$ 275,000</u>	<u>\$ -</u>	<u>\$ -</u>

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2013**

6. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payments for bonds payable for the 2010 Qualified School Construction Bonds at August 31, 2013 are as follows:

August 31,	Principal	Interest Rate	Interest	Interest Subsidy	Total
2014	-	5.20%	238,420	(238,420)	-
2015	-	5.20%	238,420	(238,420)	-
2016	-	5.20%	238,420	(238,420)	-
2017	-	5.20%	238,420	(238,420)	-
2018	-	5.20%	238,420	(238,420)	-
2019-2023	-	5.20%	1,192,100	(1,192,100)	-
2024-2026	4,585,000	5.20%	596,050	(596,050)	4,585,000
	<u>\$ 4,585,000</u>		<u>\$ 2,980,250</u>	<u>\$ (2,980,250)</u>	<u>\$ 4,585,000</u>

Annual future payment for bonds payable for the 2012 General Obligation Refunding Bonds at August 31, 2013 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2014	275,000	.40%	130,818	405,818
2015	290,000	.50%	129,543	419,543
2016	300,000	.65%	127,843	427,843
2017	315,000	.75%	125,686	440,686
2018	330,000	.95%	122,937	452,937
2019-2023	1,955,000	1.30%-2.15%	531,192	2,486,192
2024-2028	2,290,000	2.35%-2.85%	289,465	2,579,465
2029-2030	865,000	3.00%	23,925	888,925
	<u>\$ 6,620,000</u>		<u>\$ 1,481,409</u>	<u>\$ 8,101,409</u>

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2013**

7. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2013, including interest payments, are as follows:

<u>August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Interest Subsidy</u>	<u>Total Payments</u>
2014	275,000	369,238	(238,420)	405,818
2015	290,000	367,963	(238,420)	419,543
2016	300,000	366,263	(238,420)	427,843
2017	315,000	364,106	(238,420)	440,686
2018	330,000	361,357	(238,420)	452,937
2019-2023	1,955,000	1,723,292	(1,192,100)	2,486,192
2024-2028	6,875,000	885,515	(596,050)	7,164,465
2029-2032	865,000	23,925	-	888,925
	<u>\$ 11,205,000</u>	<u>\$ 4,461,659</u>	<u>\$ (2,980,250)</u>	<u>\$ 12,686,409</u>

8. LEASE COMMITMENTS

The District had operating lease agreements for equipment and modular classrooms. These leases expired on June 26, 2013.

	<u>Original Date</u>	<u>Term</u>	<u>Semi-Annual Payment</u>	<u>Final Payment Due</u>
Modular Classrooms	6-26-2006	7 years	11,830.44	6-26-2013

Future minimum lease payments for all leases are approximately as follows:

<u>August 31,</u>	<u>Amounts</u>
2014	-
TOTAL	<u>\$ -</u>

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2013**

9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

Plan Description. The Schuyler Community Schools District No. 123 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, 1221 N Street, Suite 325, PO Box 94816, Lincoln, NE 68509-4816 or by calling 1-800-245-5712.

Funding Policy. Plan members were required to contribute 8.28% of their annual covered salary prior to September 1, 2010 - August 31, 2011. Plan members were required to contribute 8.88% of their annual covered salary from September 1, 2011 - August 31, 2012. Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2012 - August 31, 2013. The Schuyler Community Schools District No. 123 is required to contribute 101% of the employee contribution. The contribution requirements of plan members and Schuyler Community Schools District No. 123 are established by the Nebraska statutes. The School District's contributions to NPERS for the years ending August 31, 2011, 2012, and 2013 were \$801,772, \$871,865 and \$983,045 respectively, equal to the required contributions for each year.

10. EARLY RETIREMENT INCENTIVE PLAN

The District has adopted an early retirement incentive plan (ERIP) for certified employees who elect early retirement. No employee contributions are required; the District pays the entire cost of the plan.

Eligibility requirements for certified employees are as follows:

- The employees must be covered by the negotiated agreement between the District and the Schuyler Education Association.
- Under the negotiated agreement, the employees experience step placement must be step 12 or greater and salary schedule placement on the salary schedule must be one of the following:
 - BA+45/MA
 - MA+9
 - MA+18
 - MA+27

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2013**

10. EARLY RETIREMENT INCENTIVE PLAN, CONTINUED

- 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, 2013, the District paid \$83,461 from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is \$166,931.

11. 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2013**

11. COMMITMENTS AND CONTINGENCIES, CONTINUED

Compensated Absences

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

Unemployment

The District has elected under the Nebraska Unemployment Insurance Program to become a "reimbursable employer". Accordingly, the District is liable for payments to reimburse the state unemployment agency for benefits paid to former employees. The maximum payment to reimburse the state unemployment agency under current statute would not exceed \$9,048 (26 weeks at \$348/week) per claimant.

12. 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.

13. FUND BALANCE RESTATEMENT

The Depreciation Fund was changed from being a Capital Projects Fund to a component of the General Fund. The General Fund beginning balance was restated to include the \$1,370,877 of Depreciation Fund balance.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>
Budgetary fund balance, September 1, 2012		\$ 2,336,635
Receipts:		
Local receipts:		
Local property taxes	\$ 8,574,315	7,986,010
Carline tax	20,000	19,543
Public power district sales tax	-	6,916
Motor vehicle taxes	405,000	446,322
Tuition received from individuals	7,500	12,530
Interest	2,000	18,935
Local license fees	3,500	4,745
Police court fines	-	295
Rental of school facilities	-	2,835
Contributions and Donations	-	3,173
Other local receipts	5,000	2,835
	<u>9,017,315</u>	<u>8,504,139</u>
County receipts:		
County fines and license fees	115,000	120,697
ESU receipts	2,000	5,070
	<u>117,000</u>	<u>125,767</u>
State receipts:		
State aid	4,761,281	4,831,659
Special education programs	675,000	790,544
Special education transportation	6,150	3,757
Homestead exemption	-	98,619
Property tax credit	-	324,624
Payments for high ability learners	9,500	9,855
Pro-rate motor vehicle	21,000	23,535
Other state appropriations	120,000	-
State apportionment	211,000	256,108
Distance Education Equipment Reimbursement	-	3,090
Other state receipts	6,000	250
	<u>5,809,931</u>	<u>6,342,041</u>
Federal receipts:		
Title I, (includes NCLB Title I)	532,000	552,386
Title II, Part A NCLB teacher quality grants	-	28,744
IDEA Part B special education	-	86,178
IDEA Preschool	-	4,710
IDEA Enrollment/poverty	373,438	274,578
IDEA Part B Early Intervening Services	-	47,846
MEDICAID in public schools	12,228	10,951
MEDICAID administrative activities (MAAPS)	200,000	100,002
Federal vocational & applied technology education (Carl Perkins)	1,500	10,419
Universal Service Fund (E-Rate)	-	85,364
Title I, Part C NCLB migrant education	-	1,269
Title III NCLB limited english proficient grant	-	10,635
Other federal categorical receipts	30,000	-
Grants from corporations	80,706	48,557
	<u>1,229,872</u>	<u>1,261,639</u>

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Receipts (continued):		
Non-revenue receipts:		
Insurance adjustments	-	67,441
Sale of property	-	851
Transfers from other funds	-	118,542
Other non-revenue receipts	5,000	21,594
	5,000	208,428
Total receipts	14,949,246	16,442,014
Disbursements:		
Regular instructional programs	10,557,790	7,157,220
Limited english proficiency programs	-	1,078,945
Poverty programs	-	1,529,963
Early childhood educational programs	-	412,442
Special education instructional programs	1,251,316	1,279,699
Early childhood special education instructional programs	-	33,525
Support services - pupils	785,761	641,666
Support services - staff	480,000	441,120
Board of education	53,535	65,334
Executive administration services	358,000	376,903
Office of the principal	926,606	728,007
General administration - business services	95,000	90,888
Vehicle acquisition and maintenance	35,000	52,148
Support services - building(s) and site(s)	1,499,096	1,609,686
Support services - pupil transportation	56,500	47,427
School age special education pupil transportation	1,500	2,783
Community services	63,095	62,010
State categorical programs	10,000	1,517
Federal programs	886,718	1,043,659
Debt services	104,000	-
Summer school	26,527	39,195
Transfers	100,000	-
	17,290,444	16,694,137
Total disbursements	17,290,444	16,694,137
Excess (deficiency) of receipts over disbursements	\$ (2,341,198)	(252,123)
Budgetary fund balance, August 31, 2013		\$ 2,084,512

See Accompanying Auditor's Report
and Notes to Financial Statements

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

BUDGETARY COMPARISON SCHEDULE
DEPRECIATION FUND

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 1,370,877
Receipts:		
Local receipts:		
Interest	\$ 5,000	3,392
	5,000	3,392
Non-revenue receipts:		
Transfer from the general fund	-	200
	-	200
Total receipts	5,000	3,592
Disbursements:		
Support services - business	1,185,858	30,217
Total disbursements	1,185,858	30,217
Excess (deficiency) of receipts over disbursements	\$ (1,180,858)	(26,625)
Budgetary fund balance, August 31, 2013		\$ 1,344,252

See Accompanying Auditor's Report
and Notes to Financial Statements

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

BUDGETARY COMPARISON SCHEDULE
EMPLOYEE BENEFIT FUND

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 230,851
Receipts:		
Local receipts:		
Interest	\$ -	61
	-	61
Non-revenue receipts:		
Transfer from the general fund	226,091	143,032
	226,091	143,032
Total receipts	226,091	143,093
Disbursements:		
Support services - business	425,828	134,977
Transfer to the general fund	-	118,542
	-	118,542
Total disbursements	425,828	253,519
Excess (deficiency) of receipts over disbursements	\$ (199,737)	(110,426)
Budgetary fund balance, August 31, 2013		\$ 120,425

See Accompanying Auditor's Report
and Notes to Financial Statements

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

BUDGETARY COMPARISON SCHEDULE
ACTIVITIES FUND

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 195,271
Receipts:		
Local receipts:		
Interest	\$ 300	212
Activities receipts	326,140	340,475
	326,440	340,687
Non-revenue receipts:		
Transfer from the general fund	20,000	-
	20,000	-
Total receipts	346,440	340,687
Disbursements:		
Support services - pupils	500,000	360,115
Total disbursements	500,000	360,115
Excess (deficiency) of receipts over disbursements	\$ (153,560)	(19,428)
Budgetary fund balance, August 31, 2013		\$ 175,843

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**BUDGETARY COMPARISON SCHEDULE
SCHOOL LUNCH FUND**

FOR THE YEAR ENDED AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>
Budgetary fund balance, September 1, 2012		\$ 41,494
Receipts:		
Local receipts:		
Interest	\$ 271	24
Sale of lunches/milk	210,000	165,466
Other	10,000	-
	<u>220,271</u>	<u>165,490</u>
State receipts:		
State reimbursement	7,500	4,325
	<u>7,500</u>	<u>4,325</u>
Federal receipts:		
Federal reimbursement	664,000	619,549
	<u>664,000</u>	<u>619,549</u>
Non-revenue receipts:		
Transfer from the general fund	80,000	-
Other non-revenue receipts	6,899	3,763
	<u>86,899</u>	<u>3,763</u>
Total receipts	978,670	793,127
Disbursements:		
Support services - pupils	1,005,000	773,435
Total disbursements	<u>1,005,000</u>	<u>773,435</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (26,330)</u>	<u>19,692</u>
Budgetary fund balance, August 31, 2013		<u>\$ 61,186</u>

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**BUDGETARY COMPARISON SCHEDULE
STUDENT FEE FUND**

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 2,292
Receipts:		
Local receipts:		
Extracurricular activity fees	\$ 9,707	27,706
Summer or night school fees	3,500	990
Total receipts	13,207	28,696
Disbursements:		
Support services - pupils	10,000	7,165
Summer or night school fees	3,500	-
Total disbursements	13,500	7,165
Excess (deficiency) of receipts over disbursements	\$ (293)	21,531
Budgetary fund balance, August 31, 2013		\$ 23,823

See Accompanying Auditor's Report
and Notes to Financial Statements

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

BUDGETARY COMPARISON SCHEDULE
SPECIAL BUILDING FUND

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 1,280,435
Receipts:		
Local receipts:		
Local property taxes	\$ 357,263	341,221
Carline taxes	1,000	844
Interest	4,000	4,240
Other local receipts	101,000	-
	463,263	346,305
State receipts:		
Homestead exemption	-	4,088
Property tax credit	5,000	13,809
Pro rate motor vehicle	500	744
	5,500	18,641
Non-revenue receipts:		
Other non-revenue receipts	-	12,111
	-	12,111
Total receipts	468,763	377,057
Disbursements:		
Support services - building(s) and site(s)	1,745,185	2,177
	1,745,185	2,177
Total disbursements	1,745,185	2,177
Excess (deficiency) of receipts over disbursements	\$ (1,276,422)	374,880
Budgetary fund balance, August 31, 2013		\$ 1,655,315

See Accompanying Auditor's Report
and Notes to Financial statements

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

**BUDGETARY COMPARISON SCHEDULE
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 1,285,857
Receipts:		
Local receipts:		
Local property taxes	\$ 446,579	401,311
Carline taxes	100	959
Interest	15,000	3,840
Other local receipts	-	-
	461,679	406,110
State receipts:		
Homestead exemption	-	5,110
Pro-rate motor vehicle	650	1,123
Property tax credit	-	16,902
	650	23,135
Federal receipts		
Bond interest reimbursement	238,420	228,049
	238,420	228,049
Non-revenue receipts		
Other non-revenue receipts	19,429	19,428
	19,429	19,428
Total receipts	720,177	676,722
Disbursements:		
Building acquisition and improvement	956,589	762,674
Redemption of principal-Series 2010	305,700	-
Debt services interest-Series 2010	238,420	119,210
	1,500,709	881,884
Total disbursements	1,500,709	881,884
Excess (deficiency) of receipts over disbursements	\$ (780,532)	(205,162)
Budgetary fund balance, August 31, 2013		\$ 1,080,695

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**BUDGETARY COMPARISON SCHEDULE
BOND FUND**

FOR THE YEAR ENDED AUGUST 31, 2013

	Budget	Actual
Budgetary fund balance, September 1, 2012		\$ 7,077,294
Receipts:		
Local receipts:		
Local property taxes	\$ 446,579	418,459
Carline taxes	1,200	1,026
Interest	200	7,241
	447,979	426,726
State receipts:		
Homestead exemption	-	5,150
Property tax credit	1,500	16,870
Pro-rate motor vehicle	1,100	1,278
	2,600	23,298
Total receipts	450,579	450,024
Disbursements:		
Redemption of principal-Series 2007	6,560,000	6,560,000
Redemption of principal-Series 2012	215,000	215,000
Debt services interest-Series 2007	136,328	136,328
Debt services interest-Series 2012	152,592	152,592
Debt services interest-QSCB	-	119,210
Bond fees	-	500
Other Miscellaneous Expenses	2,000	19,429
	7,065,920	7,203,059
Total disbursements	7,065,920	7,203,059
Excess (deficiency) of receipts over disbursements	\$ (6,615,342)	(6,753,035)
Budgetary fund balance, August 31, 2013		\$ 324,259

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2013**

1. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the General Fund in the basic 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 – Cash Basis" used in the basic financial statements.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2013

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 245,664	\$ 1,344,252	\$ 120,425	\$ 1,710,341
Cash with county treasurers	<u>1,838,848</u>	<u>-</u>	<u>-</u>	<u>1,838,848</u>
Total Assets	<u>\$ 2,084,512</u>	<u>\$ 1,344,252</u>	<u>\$ 120,425</u>	<u>\$ 3,549,189</u>
FUND BALANCES				
Restricted				
Employee Benefits	\$ -	\$ -	\$ 54,757	\$ 54,757
Committed	-	1,344,252	65,668	1,409,920
Unassigned	<u>2,084,512</u>	<u>-</u>	<u>-</u>	<u>2,084,512</u>
Total Fund Balance	<u>\$ 2,084,512</u>	<u>\$ 1,344,252</u>	<u>\$ 120,425</u>	<u>\$ 3,549,189</u>

See Accompanying Auditor's Report and Notes to Financial Statements

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

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
CASH BASIS**

FOR THE YEAR ENDED AUGUST 31, 2013

RECEIPTS	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Total</u>
Taxes	\$ 7,986,010	\$ -	\$ -	\$ 7,986,010
Local receipts	518,129	3,392	61	521,582
County receipts	125,767	-	-	125,767
State receipts	6,342,041	-	-	6,342,041
Federal receipts	1,261,639	-	-	1,261,639
Non-revenue receipts	89,886	-	-	89,886
Total receipts	<u>16,323,472</u>	<u>3,392</u>	<u>61</u>	<u>16,326,925</u>
DISBURSEMENTS				
Instructional programs	7,013,988	-	-	7,013,988
Limited english proficiency programs	1,078,945	-	-	1,078,945
Poverty programs	1,529,963	-	-	1,529,963
Early childhood educational programs	412,442	-	-	412,442
Special education instructional programs	1,279,699	-	-	1,279,699
Early childhood special education programs	33,525	-	-	33,525
Support services - pupils	641,666	-	-	641,666
Support services - staff	441,120	-	-	441,120
Board of education	65,334	-	-	65,334
Executive administration services	376,903	-	-	376,903
Office of the principal	728,007	-	-	728,007
Support services - business	90,888	30,217	134,977	256,082
Vehicle acquisition and maintenance	52,148	-	-	52,148
Support services - building(s) and site(s)	1,609,686	-	-	1,609,686
Support services - pupil transportation	47,427	-	-	47,427
Support services - pupil transportation sp ed	2,783	-	-	2,783
Community services	62,010	-	-	62,010
State categorical programs	1,517	-	-	1,517
Federal programs	1,043,659	-	-	1,043,659
Summer school	39,195	-	-	39,195
Total disbursements	<u>16,550,905</u>	<u>30,217</u>	<u>134,977</u>	<u>16,716,099</u>
Excess (deficiency) of receipts over disbursements before other financing uses	(227,433)	(26,825)	(134,916)	(389,174)
OTHER FINANCING SOURCES/(USES)				
Transfers from other funds	118,542	200	143,032	261,774
Transfers to other funds	<u>(143,232)</u>	<u>-</u>	<u>(118,542)</u>	<u>(261,774)</u>
Net change in fund balance	(252,123)	(26,625)	(110,426)	(389,174)
Fund balance - beginning of year	<u>2,336,635</u>	<u>1,370,877</u>	<u>230,851</u>	<u>3,938,363</u>
Fund balance - end of year	<u>\$ 2,084,512</u>	<u>\$ 1,344,252</u>	<u>\$ 120,425</u>	<u>\$ 3,549,189</u>

See Accompanying Auditor's Report and Notes to Financial Statements

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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, 2013, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools' financial statements and have issued our report thereon dated October 31, 2013. The report on the Qualified Capital Purpose Undertaking and Bond Funds was modified because of the improper debt service payments made in each fund.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the finding described in the accompanying schedule of findings and questioned costs to be a material weakness. See Finding 2013-1.

Compliance and Other Matters

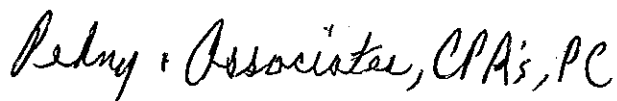
As part of obtaining reasonable assurance about whether Schuyler Community Schools, District No. 123's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the schedule of findings and questioned costs as items 2013-2 and 2013-3.

Schuyler Community Schools, District No. 123, Schuyler, Nebraska's Response to Findings

Schuyler Community Schools, District No. 123, Schuyler, Nebraska's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Schuyler Community Schools, District No. 123, Schuyler, Nebraska's response to the findings was not subject 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 in 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. This report is intended solely for the information and use of the Board of Education, management, the Nebraska Department of Education, the Nebraska Auditor of Public Accounts, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties or for any other purpose.



Pekny & Associates, CPA's, PC
October 31, 2013

PEKNY & ASSOCIATES, CPA'S, PC

2458 18th Avenue
Columbus, NE 68601
402-564-7138
FAX 402-564-7139

200 E. 12th Street
Schuyler, NE 68661
402-352-8898
FAX 402-352-8741

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2013. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2013.

Report on Internal Control Over Compliance

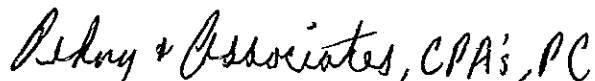
Management of Schuyler Community Schools, District No. 123 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Schuyler Community Schools, District No. 123's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-4 to be a material weakness.

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. We did not audit Schuyler Community Schools, District No. 123's responses and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the Board of Education, management, the Nebraska Department of Education and Auditor of Public Accounts and federal awarding agencies and pass-through entities and is not intended to be used and should not be used by anyone other than these specified parties.



Pekny & Associates, CPA's, PC
October 31, 2013

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2013**

<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 Awards Expended</u>
U.S. Department of Agriculture:			
Pass-through program from State Department of Health and Human Services Food Distribution Program(Note B)	10.555	19-0123	\$ 154,387
Pass-through program from State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	19-0123	83,670
National School Lunch Program	10.555	19-0123	522,301
Summer Food Service Program for Children	10.229	19-0123	13,578
Total U.S. Department of Agriculture			<u>773,936</u>
U.S. Department of Education:			
Pass-through programs from State Department of Education			
Title I Grant to LEA	84.010	19-0123	532,871
Special Education Cluster			
Special Education Grants	84.027	19-0123	307,524
Special Education Preschool Grants	84.173	19-0123	97,286
Title III		19-0123	12,478
Career and Technical Education	84.048	19-0123	3,463
Improving Teacher Quality State Grants	84.367	19-0123	41,200
Eduquest		19-0123	1,042
Save The Children		19-0123	47,796
Total U.S. Department of Education			<u>1,043,660</u>

See Accompanying Auditor's Report
and Notes to Schedule of Expenditures of Federal Awards

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2013**

<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 Awards Expended</u>
U.S. Department of Health and Human Services:			
Pass-through program from State Department of Health and Human Services			
Medical Assistance Program	93.778	19-0123	100,002
Total U.S. Department of Health and Human Services			<u>100,002</u>
 Total Expenditures of Federal Awards			 <u><u>\$ 1,917,598</u></u>

See Accompanying Auditor's Report
and Notes to Schedule of Expenditures of Federal Awards

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

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2013**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Schuyler Community Schools, District No. 123 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2013**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the governmental activities, General, Depreciation, Employee Benefit, Activities, Lunch, Special Building, and Student Fee Funds of Schuyler Community Schools, District No. 123. The auditor's report expresses a modified opinion on the Qualified Capital Purpose Undertaking and Bond Funds of Schuyler Community Schools, District No. 123.
2. A significant deficiency in internal control was discovered during the audit of the financial statements and is reported in the 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*. This condition is a material weakness.
3. Two instances of noncompliance were considered material to the financial statements and are disclosed in the audit.
4. A significant deficiency in internal control was disclosed during the audit of internal control over major federal awards programs and is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133. This condition is a material weakness.
5. The auditor's report on compliance for the major federal award programs for Schuyler Community Schools, District No. 123 expresses an unmodified opinion on all major programs.
6. Audit findings relative to the major federal award programs for Schuyler Community Schools, District No. 123, are reported in this Schedule.
7. The programs tested as major programs included:

U.S. Department of Agriculture:	
School Breakfast Program	CFDA #10.553
Nat'l School Lunch Program	CFDA #10.555
Summer Food Program	CFDA #10.229
U.S. Department of Education:	
Title I Grants to Local Ed Agencies	CFDA #84.391
Special Education Grants	CFDA #84.027
Special Ed Preschool Grants	CFDA #84.173
8. The threshold used for distinguishing between Type A and B programs was \$300,000.

See Accompanying Auditor's Report
and Notes to Financial Statements

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2013

FINDINGS-FINANCIAL STATEMENTS AUDIT
MATERIAL WEAKNESS

FINDING 2013-1 – Monitoring

Statement of Condition: Management in not adequately monitoring the accounting functions of the District.

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

Effect of Condition: Because of the failure to monitor the accounting functions of the District, transactions that should be recorded and reported are not recorded or reported.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's monitoring policy is not adequate to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Grantee Response: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

NONCOMPLIANCE

FINDING 2013-2 – Appropriate Use of District Funds

Statement of Condition: The District did not use the Funds of the District according to State Statute.

Criteria: The District should use the Funds of the District according to State Statute.

Effect of Condition: The District used Bond Fund monies to pay for Qualified Capital Purpose Undertaking Fund debt interest payments.

See Accompanying Auditor's Report
and Notes to Financial Statements

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2013

FINDINGS-FINANCIAL STATEMENTS AUDIT (CONTINUED)
NONCOMPLIANCE (continued)

FINDING 2013-2 – Appropriate Use of District Funds (continued)

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's monitoring policy is not adequate to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Recommendation: See Finding 2013-1 Recommendation

Grantee Response: See Finding 2013-1 Grantee Response

FINDING 2013-3 – Bond fund expenditures over budgeted

Statement of Condition: The District exceeded its Bond Fund Expenditures

Criteria: The District should make expenditures according to its budget.

Effect of Condition: The District used Bond Fund monies to pay for Qualified Capital Purpose Undertaking Fund debt interest payments thus exceeding its Bond Fund budgeted expenditures.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's exceeded its Bond Fund Budgeted expenditures.

Recommendation: Schuyler Community Schools, District No. 123 should pay closer attention to the budget versus actual expenditures.

Grantee Response: Schuyler Community Schools, District No. 123 will pay closer attention to the budget versus actual expenditures.

See Accompanying Auditor's Report
and Notes to Financial Statements

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2013

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD
PROGRAMS AUDIT
MATERIAL WEAKNESS

FINDING 2013-4 – Monitoring

Statement of Condition: Management in not adequately monitoring the accounting functions of the District.

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

Effect of Condition: Because of the failure to monitor the accounting functions of the District, transactions that should be recorded and reported are not recorded or reported.

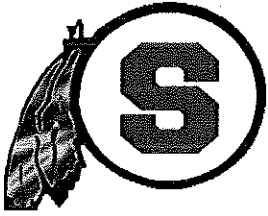
Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's monitoring policy is not adequate to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Grantee Response: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

See Accompanying Auditor's Report
and Notes to Financial Statements



SCHUYLER COMMUNITY SCHOOLS

Dr. Daniel Hoelsing
Superintendent
Phone: 402-352-3527
Fax: 402-352-5552

Michelle Egr
K-12 Activities Administrator
Phone: 402-352-2421
Fax: 402-352-2372

Dave Gibbons
PK-12 Curriculum Director
PK-12 School Improvement
Phone: 402-352-5514
Fax: 402-352-2644

Schuyler
Central
High School
401 Adam St.
Schuyler, NE
68661
Grades 9-12
Principal
Gregory Pavlik
Assistant
Principal
Darin Kovar
402-352-2421
Fax: 402-352-2372

Schuyler
Middle School
200 W. 10th St.
Schuyler, NE
68661
Grades 6-8
Principal
Stephen
Grammer
Assistant
Principal
Gerry Reinsch
402-352-5514
Fax: 402-352-2644

Schuyler
Elementary
School
2404 Denver St.
Schuyler, NE
68661
Grades K-5
Co-Principals
Darli Vrba
Bill Comley
402-352-9940
Fax: 402-352-9943

Richland
School
595 Road 3
Richland, NE
68601
Grades K-8
Principal
Gerry Reinsch
402-564-6900
Fax: 402-564-6900

Schuyler
Alternative
Education
697 Road 16
Schuyler, NE
68661
Barbara
Saathoff
402-352-2755
Fax: 402-352-2755

Fishers 24
Elementary
1098 Road J
Schuyler, NE
68661
Grades K-8
Principal
Gerry Reinsch
402-352-3700
Fax: 402-352-3414

Preschool
100 E. 15th St.
Schuyler, NE
68661
Administrator
Bill Comley
402-352-2628

CORRECTIVE ACTION PLAN

October 31, 2013

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, 2013.

Name and address of independent public accounting firm:

Pekny & Associates, CPA's, PC
200 E 12th Street
Schuyler, NE 68661

Audit period: Year ended August 31, 2013.

The findings from the October 31, 2013, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS-FINANCIAL STATEMENTS AUDIT

FINDING 2013-1 – Monitoring

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Action Taken: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

FINDING 2013-2 – Appropriate Use of District Funds

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Action Taken: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

FINDING 2013-3 – Bond fund expenditures over budgeted

Recommendation: Schuyler Community Schools, District No. 123 should pay closer attention to the budget versus actual expenditures.

Action Taken: Schuyler Community Schools, District No. 123 will pay closer attention to the budget versus actual expenditures.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

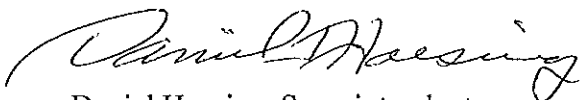
FINDING 2013-4 – Monitoring

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Grantee Response: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

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,



Daniel Hoelsing, Superintendent
Schuyler Community Schools, District No. 123
October 31, 2013

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2013**

**FINDINGS-FINANCIAL STATEMENTS AUDIT
MATERIAL WEAKNESS**

FINDING 2012-1 – Monitoring

Statement of Condition: Management in not adequately monitoring the accounting functions of the District.

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

Effect of Condition: Because of the failure to monitor the accounting functions of the District, transactions that should be recorded and reported are not recorded or reported.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's monitoring policy is not adequate to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Grantee Response: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

SIGNIFICANT DEFICIENCY

FINDING 2012-2 – Required Signatures on Checks

Statement of Condition: Existing policies regarding required signatures on the District's checks are not reflected in the signature cards held by the financial institutions used by the District.

Criteria: The District's policies regarding signatures on checks should be consistent with what the financial institutions have in their records.

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2013 (continued)**

FINDINGS-FINANCIAL STATEMENTS AUDIT (CONTINUED)
SIGNIFICANT DEFICIENCY (continued)

FINDING 2012-2 – Required Signatures on Checks (continued)

Effect of Condition: Due to the differences between what the District says its policies are versus what the financial institutions say the policies are, there is an opportunity for theft or fraud.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's has not reviewed the signature cards with the financial institutions to harmonize the District's signature policies with the information the financial institutions have on file.

Recommendation: Schuyler Community Schools, District No. 123 should review the financial institutions signature cards and make appropriate corrections to harmonize the policies.

Grantee Response: Schuyler Community Schools, District No. 123 will make the appropriate corrections to the signature cards.

NONCOMPLIANCE

FINDING 2012-3 – Appropriate Use of District Funds

Statement of Condition: The District did not use the Funds of the District according to State Statute.

Criteria: The District should use the Funds of the District according to State Statute.

Effect of Condition: The District used Qualified Capital Purpose Undertaking Fund (QCPUF) monies to pay general obligation debt of the District. The District used Bond Fund monies to pay Qualified School Construction Bond debt payments of the District.

Questioned Costs: Unknown

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2013 (continued)**

FINDINGS-FINANCIAL STATEMENTS AUDIT (CONTINUED)

NONCOMPLIANCE (continued)

FINDING 2012-3 – Appropriate Use of District (continued)

Cause of Condition: Schuyler Community Schools, District No. 123's monitoring policy is not adequate to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Recommendation: See Finding 2012-1 Recommendation

Grantee Response: See Finding 2012-1 Grantee Response

FINDING 2012-4 – Bond Information Reporting

Statement of Condition: The District has not fully complied with the continuing disclosure requirements of the General Obligation School Building Bonds, Series 2007 and Qualified School Construction Bonds, Series 2010.

Criteria: The District must comply with the continuing disclosure requirements of the General Obligation School Building Bonds

Effect of Condition: The bondholders of these bond issues can bring litigation against the District to compel the District to comply with the continuing disclosure requirements, which would cause the District to incur significant costs to defend itself against the litigation as well as costs to prepare and submit the required information.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's has not submitted the information required in the continuing disclosure section of the aforementioned bond issues.

Recommendation: Schuyler Community Schools, District No. 123 should prepare the required information and submit it to the required parties.

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2013 (continued)**

FINDINGS-FINANCIAL STATEMENTS AUDIT (CONTINUED)
NONCOMPLIANCE (continued)

FINDING 2012-4 – Bond Information Reporting (continued)

Grantee Response: Schuyler Community Schools, District No. 123 will prepare the required information and submit it to the required parties.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD
PROGRAMS AUDIT
MATERIAL WEAKNESS**

FINDING 2012-5 – Monitoring

Statement of Condition: Management in not adequately monitoring the accounting functions of the District.

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

Effect of Condition: Because of the failure to monitor the accounting functions of the District, transactions that should be recorded and reported are not recorded or reported.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's monitoring policy is not adequate to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Recommendation: Schuyler Community Schools, District No. 123 should strengthen its monitoring policy to provide reasonable assurance that all transactions of the District are properly recorded and reported.

Grantee Response: Schuyler Community Schools, District No. 123 will implement a policy to strengthen its monitoring policy.

See Accompanying Auditor's Report
and Notes to Financial Statements

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2013 (continued)**

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD
PROGRAMS AUDIT (CONTINUED)
SIGNIFICANT DEFICIENCY**

FINDING 2012-6 – Required Signatures on Checks

Statement of Condition: Existing policies regarding required signatures on the District's checks is not reflected in the signature cards held by the financial institutions used by the District.

Criteria: The District's policies regarding signatures on checks should be consistent with what the financial institutions have in their records.

Effect of Condition: Due to the differences between what the District says its policies are versus what the financial institutions say the policies are, there is an opportunity for theft or fraud.

Questioned Costs: Unknown

Cause of Condition: Schuyler Community Schools, District No. 123's has not reviewed the signature cards with the financial institutions to harmonize the District's signature policies with the information the financial institutions have on file.

Recommendation: Schuyler Community Schools, District No. 123 should review the financial institutions signature cards and make appropriate corrections to harmonize the policies.

Grantee Response: Schuyler Community Schools, District No. 123 will make the appropriate corrections to the signature cards.

See Accompanying Auditor's Report
and Notes to Financial Statements

MANAGEMENT'S DISCUSSION AND ANALYSIS
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, 2013. 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 Cash Basis; (3) Supplemental Schedules.

The accompanying basic financial statements have been prepared on the 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 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 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 — k-5 attendance center 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 1,825. SCS also has a preschool program. Approximately 100 - 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 96 cent general fund levy, 5 cent bond fund levy, a 4 cent special building fund levy and 5 cent qualified Capital Purpose Undertaking fund. It is our hope that we will be able to continue to uphold this trend.
- During the year 2011-2012, the school district receipted \$26,469,794. Disbursements for the year were \$22,627,898. Total net assets for the district were \$13,821,007.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source, of receipts for the District is property tax. In 2011-2012, property was valued at \$857,002,469. In 2012-2013 property value increased to \$911,254,725. This (\$54,252,256) was an increase of 6.33%. This valuation generated \$8,746,667 for the general fund; \$455,555 for the bond fund; \$364,444 for the special building fund, and \$455,555 for the Qualified Capital Purpose Undertaking fund. This totals \$10,022,221.

The following table shows the property tax rates, by fund, for fiscal years 2011-2012 and 2012-2013 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 2012- 2013 would be \$1,002.22 for the 19-0123 Schuyler Community Schools district.

Fund	2012-13 Levy	2011-12 Levy	Levy Change
General Fund	.960000	.971295	(.011295)
Bond Fund	.050000	.052588	(.002588)
Building Fund	.040000	.047613	(.007613)
QCPUF	<u>.050000</u>	<u>.036388</u>	<u>.013662</u>
Total Levy	1.100000	1.107884	(.007884)

The District's state aid recorded in the General Fund for 2011-12 was \$5,521,376 and for the 2012-13 school year was certified at \$4,761,281. This reflects a decrease of \$760,095 (13.76% decrease).

GENERAL FUND BUDGETARY HIGHLIGHT

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

9/1/2012	2012-13	2012-13	2011-12
Receipts	Budget	Actual	Actual
Actual Beginning Balance		\$2,336,636	\$2,272,851
Local Sources	\$9,017,315	\$8,509,419	\$8,236,773
County Sources	\$117,000	\$137,390	\$133,672
State Sources	\$5,809,931	\$6,342,041	\$6,868,079
Federal Sources	\$1,229,872	\$1,244,737	\$988,527
Non-Revenue	\$5,000	\$208,427	<u>\$115,840</u>
Total Receipts	\$14,949,246	\$16,442,014	\$16,352,851
Expenditures	<u>(\$17,290,444)</u>	<u>(\$16,694,137)</u>	<u>(\$16,289,066)</u>
Ending Balance	(\$2,341,198)	\$2,084,512	\$2,336,636

The volatility of state aid is of concern. The agriculture industry continues to reflect escalating property values, resulting in a shift from state to increased 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 OTHER FUNDS

The following financial information pertains to the following funds: Depreciation Fund, Employee Benefit Fund, Activities Fund, Lunch Fund, Special Building Fund, Student Fee Fund, and Qualified Capital Purpose Undertaking Fund for the 2010-11 and 2011-12 school years.

Depreciation Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$1,370,877	\$1,531,475
Total Receipts	\$5,000	\$3,592	\$205,074
Total Disbursements	(\$1,185,858)	<u>(\$30,217)</u>	<u>(\$365,672)</u>
Ending Balance		\$1,344,252	\$1,370,877
Employee Benefit Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$230,851	\$55,449
Total Receipts	\$226,091	\$143,093	\$323,564
Total Disbursements	(\$425,828)	<u>(\$253,519)</u>	<u>(\$148,162)</u>
Ending Balance		\$120,425	\$230,851
Activities Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$195,271	\$198,260
Total Receipts	\$346,300	\$340,687	\$333,531
Total Disbursements	(\$500,000)	<u>(\$360,115)</u>	<u>(\$336,520)</u>
Ending Balance		\$175,843	\$195,271
School Lunch Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$41,494	\$33,146
Total Receipts	\$978,670	\$793,127	\$861,473
Total Disbursements	(\$1,005,000)	<u>(\$773,435)</u>	<u>(\$853,125)</u>
Ending Balance		\$61,186	\$41,494
Special Building Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$1,280,435	\$989,699
Total Receipts	\$468,763	\$377,057	\$505,616
Total Disbursements	(\$1,745,185)	<u>(\$2,177)</u>	<u>(\$214,880)</u>
Ending Balance		\$1,655,315	\$1,280,435
Student Fees Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$2,292	\$1,477
Total Receipts	\$13,207	\$28,696	\$6,731
Total Disbursements	(\$13,500)	<u>(\$7,165)</u>	<u>(\$5,916)</u>
Ending Balance		\$23,823	\$2,292

Bond Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$7,077,294	\$366,955
Total Receipts	\$450,579	\$450,024	\$7,303,034
Total Disbursements	(\$7,065,920)	<u>(\$7,203,059)</u>	<u>(\$592,695)</u>
Ending Balance		\$324,259	\$7,077,294

QCPUF Fund	2012-13 Budget	2012-13 Actual	2011-12 Actual
Beginning Balance		\$1,285,857	\$4,529,799
Total Receipts	\$720,177	\$676,722	\$577,920
Total Disbursements	(\$1,500,709)	<u>(\$881,884)</u>	<u>(\$3,821,862)</u>
Ending Balance		\$1,080,695	\$1,285,867

DEBT ADMINISTRATION

Despite the 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 26 years. The board approved a \$4.5 million Qualified School Construction Bond paid from the Qualified Capital Purpose Undertaking Fund (QCPUF) in October 2010. This bond was for a 33,000 square foot addition to the Schuyler Elementary School building. We project that we will be paying for this bond for the next 14 years. It should be noted the board of education continues to maintain a tax rate at or near the \$1.10 levy (target levies are at 96 cents General Fund; 5 cents bond fund; 4 cents building fund; and 5 cents QCPUF). This continues to be an exciting time for the school and community. Based on the local economy and increased student numbers, the future is bright for the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The 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 any 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 dhoesing@esu7.org and our website is located at <http://schuylercommunityschool.com>.

QUOTATION

Creative Sites, LLC

11506 Pierce Street

Omaha, Ne 68144

402-614-4606

DATE: October 23, 2013

**Customer: Schuyler Elementary
Bill Comley**

BCI Burke Playground Equipment:

Structure	\$ 38,366.00
Freight	<u>\$ 1,850.00</u>

Equipment Total	\$ 40,216.00
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Installation	<u>\$ 8,950.00</u>
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Project Total	\$ 49,166.00
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****This quotation is good for 30 days.**

****Site preparation is not included.**

****Delivery is 4 weeks ARO.**

****Installation can begin immediately. We will unload and start ASAP.**

Julie Kutilek
Creative Sites, LLC

Accepted by



Creative Sites, LLC
Proposal 905-70078-8

Schuyler Elementary





Creative Sites, LLC
Proposal 905-70078-8

Schuyler Elementary



PUBLIC USE OF SCHOOL FACILITIES

Adopted 10/9/195; Revised 6/8/98, 11/6/01, 2/17/03, 5/21/07, 4/19/2010, 9/10/2012

Schuyler Community Schools will cooperate with district organizations and agencies by making school facilities and equipment available when not in conflict with the student educational program and subject to established rules and regulations. Rental charges will be based upon the type and extent of utilization. The Schuyler Community Schools superintendent will maintain and update fee schedules.

Activities which violate good moral standards, manners, and taste or are potentially injurious to the buildings, grounds, or equipment will not be permitted. The school board and administration reserve the right to refuse the use of school facilities when it deems it in the public interest.

The policy for use of district facilities shall be controlled by school administration. The administration shall determine:

1. to whom school facilities and equipment shall be made available;
2. for what purpose school facilities and equipment may be made available;
3. which school facilities shall be available for public use; and,
4. when to contact the school board president to discuss out-of-the ordinary requests for use of school facilities.

Schuyler Community Schools facilities shall be available for rental and use by organizations and responsible individuals, provided however, that school functions shall always have first priority which could result in the cancellation of a use previously scheduled for an organization or responsible individual.

Rental fees shall be those fees provided for in the existing policy, provided however, that no rental fee shall be charged if the activity includes and involves students from Schuyler Community Schools.

The member of the organization or the individual having contact with Schuyler Community Schools to secure the facility will be the responsible person for any personal injury or property damage that shall take place during the use period.

Building use shall be scheduled through the Office of the Principal upon such reasonable terms determined by the Principal. Terms, at a minimum, shall include the printed name, address, telephone number, and signature of the responsible person and the time and date that a key to the

facility was made available to the responsible person and the date and time that the key was returned to Schuyler Community Schools. The Principal shall be authorized to establish and enforce other rules consistent with this policy and the effective and orderly administration of the policy.

ADMINISTRATIVE PROCEDURES

A. Priorities For Use

1. Schuyler Community Schools directly related to the district's' instructional and educational program.
2. Events or activities serving (a) the youth and citizens of the district's school community which are planned and directed by school and school related groups or (b) connected with a community recreation program.
3. Use by community organizations whose primary purpose is service to youth or, through the use of school facilities, is the improvement of the general welfare of the community where no admission is charged
4. Use by civic and service groups whose purpose is to improve the general welfare of the community and where admission is charged and whose net receipts are expended for the welfare of the pupils or charitable purposes.

Approved Spring 2005 Reviewed 5/31/2013 Revised 5/ 21/07, 5/19/10, 9/10/2012

1006.01

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8

5. Use by individuals or groups who are eligible to rent the facilities for legitimate purposes and whose receipts are not for welfare of the pupils or charitable purposes.
6. Use by individuals or groups for recreational purposes.

B. Responsibilities

Administration

1. The superintendent shall maintain proper relationships with organizations which make application to use the school.
2. The principal will process all applications for rental, provide the required custodial support, insure compliance with board policies and regulations, and collect fees.
3. The principal shall maintain a complete building use schedule to prevent conflicts and to guarantee priority to the school and its related organizations.

Using Organization

1. The sponsoring organization leader must be on duty to supervise the group using the facility
2. The organization leader must execute the "Hold Harmless" contract agreement before the facility may be used.
3. The organization shall hold the Schuyler Community Schools District No. 123, Board of Education, the individual board members, and any school officials or employees free and without harm, from any loss, damage liability, or that may arise during, or be caused in any way by, such use or occupancy of school property. In the event property loss is incurred as a result of the use of the facility by an organization, the amount of damage shall be decided by the superintendent.
4. It is **required** that the organization be able to show certification of **liability insurance in the amount of \$1,000,000. Refer the attached form – Certificate of Liability Insurance.**
5. **The organization must vacate the building from the hours of 11:30 p.m. through 6:30 a.m. Exceptions to this policy shall be approved prior to the organization using the facility. The Board of Education is responsible for exceptions to this procedure.**

C. Fees

1. All fees/rentals will be based upon the current Rental Schedule. Fees may be requested in advance.
1. The only authorized payee is "Schuyler Community Schools ". No checks or money orders will be made to individuals.
2. Special fees will be charged for technical and supervisory assistance, extra preparation, use of ***kitchen facilities***, stage equipment, athletic equipment, projectors, amplifying equipment. The cost of these special fees will be added to the regular fee.
3. The board reserves the right to charge a percentage of gross gate receipts for profit making rental activity which charges admission or display fees.
5. Exceptions to rental fees may be determined by school administration.

Use of Schuyler Community Schools by Outside Organizations/Individuals

Organizations, groups, and individuals renting school facilities and equipment vary; consequently, the described fee schedule will be followed:

Class I Organizations, groups, or individuals not operating for profit using facilities for recreational purposes.

Class II Organizations, groups, or individuals not operating for profit and devoted to community interest and child welfare. Admission and donations not solicited.

Class III Organizations, groups, or individuals not operating for a profit and devoted to community interest. Admission charged

Class IV Organizations, groups, or individuals operating for a profit, charging admission, or soliciting donations.

Class V Organizations, groups, or individuals conducting clinics/camps with youth will pay 5% of the individual registration fee to the school. The organization, group, or individual may request that the school uses this fee for purchase of equipment and materials for a particular school activity or organization.

Cost Per Hour for Building Locations:

Location	<u>Class I</u>	<u>Class II</u>	<u>Class III</u>	<u>Class IV</u>
West Gym	\$12.00	\$13.00	\$17.00	\$20.00
Weight room	\$12.00/Hour			
Weight room	Monthly fee			
PreK-8 Gyms/Cafeterias	\$33.00			
	\$12.00/Hour			
East Gym	\$8.00	\$9.00	\$13.00	\$15.00
Classrooms	\$2.00	\$3.00	\$4.00	\$5.00
Media Center	\$2.00	\$3.00	\$4.00	\$5.00
Music Room	\$2.00	\$ 3.00	\$4.00	\$5.00
Track	\$1.00/person	\$1.00/person	\$ 1.00/person	\$1.00/person
West practice fields	\$1.00/person	\$1.00/person	\$ 1.00/person	\$1.00/person

Special Fees:

Public Address System \$25.00

Custodial 1 1/2 X hourly rate

SCHS only - Kitchen supervisor 1 1/2 X hourly rate: Only school organizations or organizations that have a direct benefit to the students of SCS are allowed to use the high school kitchen. Only the designated kitchen supervisor should have a key to the kitchen

-A \$50.00 Key deposit is required – refer to the last page of this policy

-Schuyler Elementary and Middle School fee procedures

-The Kitchen is “Not” a rentable facility: Any exception to this shall require the superintendent’s approval.

-Soccer Practices will not be allowed in the SGS gym

-Tournament Gym Rental – Organization or groups operating for profit charging admission.

Or Soliciting donations - \$50.00 a day.

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 \$18 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 15th 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.

Title: AJAS REQUEST

The purpose of this request is to convince the Schuyler Community School's Board of Education to help fund a local teacher so he is able to attend the American Junior Academy of Science (AJAS) Conference. Last March Schuyler Community Schools had two State Qualifiers in the Nebraska Junior Academy of Science Fair held at Nebraska Wesleyan in Lincoln. While competing at the state level, Jake Kasik and his project were chosen as one of the top 10 projects in the state of Nebraska.

If a student is chosen as one of the top ten they are then eligible to compete at the National level. Which takes place February 12-16th, 2014 in Chicago. Most of the students fees and expenses are paid for by the Nebraska Junior Academy of Science. What is excluded is the expense of the round trip plane ticket.

The student qualifier is required to have a chaperone or sponsor that can assist them in travel and mentor as they compete and tour various facilities around Chicago. These chaperones will also have other duties while assigned to them by the AJAS. (Duties are included in the attachment). With these responsibilities also come expenses which include; travel expenses, hotel costs, conference fees, and registration fees.

Rational for this request is to allow Mark Wemhoff to act as Jake Kasik's chaperone/mentor through this process. Jake is Schuyler Community Schools first National Qualifier in the Academy of Sciences and it is my first ever qualifier in my 13 years of teaching.

Objectives of this request for funding will allow me to and my student to experience and provide rational for starting a High School Research Class. My vision as a science teacher is to continue this success by providing willing students the time to create great science projects that can continue to compete at the state and national level. I would like to be able to develop a curriculum that would be focused to achieving national level of problem solving and creative thinking. By witnessing this conference first hand can give me guidance and understanding to promote and continue science projects in our school and state.

The budget for this conference is quite expensive for any individual and it would be greatly appreciated if the Board of Education would grant money from the Curriculum Improvement and Program Development Fund. Costs for this trip are as follows: Round trip plane ticket from Omaha to Chicago (\$208), Conference registration fee (\$120), AJAS Conference fee (\$350), Hotel cost for 4 nights (\$932), Jake Kasiks Round Trip Plane Ticket (\$208). Total cost would equal \$1818.

Thank you for taking the time to look over my request,

Mark Wemhoff
SCHS Science Teacher
11-07-13

Chaperone Consent and Release Agreement

Required for participation in the annual meeting of the American Junior Academy of Sciences (AJAS) in association with the National Association of the Academy of Science (NAAS) and the American Association for the Advancement of Sciences (AAAS)

In consideration of the right and opportunity of the undersigned to attend and participate in the Annual Meeting or any other activity, program or event of the American Junior Academy of Sciences, the undersigned for him/herself and for his/her heirs and legal representatives hereby:

1. Fully and forever releases The American Junior Academy of Sciences (herein referred to as the Academy or AJAS), and all of its past, present, and future affiliates, officers, directors, trustees, judges, peer-reviewers, committee members, employees, attorneys, agents, successors and assigns, and each of them, from any and all claims, damages, and causes of action of whatsoever kind or nature resulting from or relating to the undersigned's involvement, participation in or attendance at the activity, program or event;
2. I realize that emergency medical treatment in the event of illness, injury, accident or incapacity is at my own expense including any and all transportation back to facilities nearer to my hometown in certain medical conditions;
3. Agrees to indemnify the Academy against, and to save it harmless from, any and all damages, actions, causes of action, claims, judgments, executions, debts, costs of litigation and attorney fees which may in any way arise out of, or result from, the use by the undersigned of the property and facilities owned, used, or rented by the Academy;
4. Grants to the Academy, and its successors, assigns, agents, grantees, and licensees, the right to take and reproduce writings, photographs, films, and voice recordings of the Undersigned while the undersigned participates in the program, and to use the same and the undersigned's name and any past, current, or future biographical information submitted to the Academy for any and all purposes and in any manner, including commercial publications and advertisements of all kinds in all media;
5. Agrees to abide by AJAS code of conduct which states that I shall conduct myself in a professional manner at all times abiding by conduct expected of educational institutions. I realize that I am financially responsible for any and all damages to hotel room and for the incurrence of incidental room charges
6. I realize my duties are as outlined below:
 1. Duties Throughout Convention:
 1. Chaperones are responsible for the safety, welfare, and conduct of all students to which they are the official chaperone (as listed on the chaperone registration).
 2. Any chaperone that is unable to attend an event or leaves an event must arrange with another chaperone to be responsible for their students. AJAS is NOT responsible for making these changes.

3. Report suspicious persons, packages etc. If there is someone you don't recognize, inform an AJAS Committee person assigned to that event, the AJAS Safety Supervisor or the AJAS Director.
4. You must instruct your students that they MUST NOT travel anywhere without your permission, especially outside the convention hotel. Students must travel in groups of three or more.

2. Duties for Wednesday Evening and Early Thursday morning:

1. Attend the Student Orientation Meeting (Wednesday evening).
2. Attend the Chaperone Meeting (Wednesday evening).
3. Meet with your Science Academy "team" at the AJAS Reception (Wednesday evening after Chaperone Meeting).
 1. Introductions (Be sure your students know who you are and you know who they are.)
 2. Get the hotel room number from each student and be sure they know your room number.
 3. Exchange cell phone numbers.
 4. Review convention guidelines--code of conduct, curfew, behavior, security, wear badges, etc., including consequences of inappropriate behavior. Explain to your students that they are REQUIRED to hold to the conduct standards. Remind them to be respectful towards all AJAS chaperones.
4. Meet with students who arrive late to review the above, including meeting guidelines at earliest possible date.

3. Duties for Housing:

1. Conduct hall/room checks at random times throughout convention. Nightly room checks are mandatory.
2. The AJAS student curfew is midnight. Chaperones may set an earlier curfew.
3. Under NO conditions may mixed sexes be in student hotel rooms. Do not give permission for mixed sexes to be in the hotel rooms.
4. If you observe inappropriate behavior from AJAS students IMMEDIATELY inform the AJAS Safety Supervisor or the AJAS Director.

4. Duties for Bus Trips

1. Be sure you know the bus/tour assignments of your students.
2. Instruct students who are not on the same bus/tour as you that they will be assigned to another chaperone. Make sure your students know appropriate bus/tour behavior (including cell phone use).

3. Check to be sure students are wearing their name badges. Bus Captains will take attendance before leaving each site.
 4. If a student is not on the bus leaving at an assigned time, you as their chaperone will be left at that site to locate and supervise that student. It is also the responsibility of the chaperone to meet with their students after returning to the hotel. Students are to be supervised at all times.
5. Duties for Student Poster Board and Oral Presentations:
1. Make sure students are dressed appropriately in business attire.
 2. Be sure students know their board number assignment, have set up their display and are present for their poster board presentations.
 3. Be sure students know their room assignments for oral presentations and have equipment needed for presentation.
 4. Chaperones must attend the oral presentations.
6. Duties for Student Lounge: Make sure that your students directly go to and return from the student lounge.
7. Other duties: Make sure that your students DO NOT go anywhere alone. You must be with your students when they are outside the convention hotel.
7. I realize that failure to comply with these stated rules could/will result in notification to my affiliated science academy and/or home school district.
8. This Consent and Release Agreement contains the entire agreement and understanding between and among the parties as to the subject matter hereof, and shall be binding upon the undersigned and the undersigned's heirs, administrators, executors, and assigns. I have read and understood each paragraph of this document and will comply by the guidelines outlined herein. I understand that by agreeing to this Consent and Release Agreement, I give up valuable rights.

*Philanthropic Planning
Study Overview
for the
Schuyler Community
Schools Foundation*

August 2013



Paul J. Strawhecker, Inc.

Resource Development and Counsel for Nonprofits

PHILANTHROPIC PLANNING STUDY

A. What is a Philanthropic Planning Study?

A philanthropic planning study is an objective study of an organization and its plans, utilizing a series of structured interviews with key constituents to measure readiness and receptivity to an anticipated capital campaign. It provides the foundation of information necessary to make important decisions about the campaign, as it simultaneously educates and cultivates everyone involved.

Questions a philanthropic planning study may answer include:

1. Are your board members and staff in wholehearted agreement concerning the worthiness of the project?
2. Are they sufficiently committed to make significant contributions of time and money?
3. Is this the best time to launch your efforts? What other campaigns are occurring, will take place, or have just ended that may affect this one?
4. Can you afford this campaign (evaluate labor, budget, consultant costs, etc.)?
5. What do your supporters think/know about your planned project(s)?
6. Do they consider your project important?
7. Do they consider your capital campaign good and necessary?
8. How can you best motivate persons to participate?
9. Who are viable project leaders? Is there predictably sufficient volunteer leadership to support a capital campaign? Will the leadership support your goals?
10. Is your proposed capital campaign goal realistic in terms of time and finances? How much can you reasonably expect to raise?



Because a capital campaign requires major investments of time and resources, planners must be able to gauge accurately the potential for success. Before starting, they need to know that the factors essential to success are in place. The organization must be realistic, know its strengths and weaknesses, understand its objectives, and have a well-conceived action plan.

A philanthropic planning study accomplishes a great deal for an organization in laying the groundwork for a successful capital campaign.

B. Philanthropic Planning Study Objectives

The primary goals of a typical philanthropic planning study would be:

1. To determine the feasibility of conducting a successful fundraising campaign;
2. To identify prospective sources of funding support;
3. To identify prospective leadership and key volunteers for the campaign;
4. To establish a realistic timeline for completing the campaign;
5. To recommend a master strategy for the campaign.

The philanthropic planning study may also:

- Identify interviewees' interest in and understanding of specific components to be funded;
- Promote the organization's plans to key individuals;
- Obtain information about previously unidentified but relevant issues;
- Help determine appropriate education and cultivation activities for the organization's constituency.

C. Schuyler Community Schools Foundation Study Process

To forecast the potential for a successful campaign for the Schuyler Community Schools Foundation, Paul J. Strawhecker, Inc. recommends a philanthropic planning study process that would include interviewing 40 friends and community leaders of affluence and influence. The plan for the fine arts center would be communicated to educate interviewees.



Consultant Activities

1. Finalize an appropriate philanthropic planning study plan of action.
2. Conduct a situation analysis to assess the group's readiness to begin a fundraising program.
3. Identify and recruit a Study Advisory Committee if/as necessary.
4. Create an appropriate preliminary case statement and materials (to be given to each potential interviewee).
5. Develop questions for personal interviews.
6. Help identify study participants—60 influential, knowledgeable and affluent constituents and community leaders. Potential candidates include:
 - a. Donors
 - b. Community leaders
 - c. Board members
 - d. Corporations
 - e. Foundations
 - f. Vendors
7. Conduct 40 interviews with friends of the Schuyler Community Schools Foundation who are capable of making significant gifts and providing leadership for the fundraising campaign.
8. Invite up to 500 additional community members to participate in a mail/web-based survey.
9. Compilation and analysis of relevant information and data.
10. Devise strategies and recommendations for the Schuyler Community Schools Foundation to accomplish a successful campaign.
11. Create and present report to designated staff, board or committee.

The above activities will be conducted by Paul J. Strawhecker, Inc. personnel, in cooperation with Schuyler Community Schools Foundation volunteers.



Schuyler Community Schools Foundation Activities

1. Provide information for the preliminary case for support and review the document as it develops.
2. Assist in developing a list of potential interview candidates.
3. Assist in recruiting and involving a study advisory committee, if desired.
4. Contact potential participants for the personal interviews by letter, asking them to take part in the study.
5. Schedule interviews for the study.
6. Print and mail surveys.
7. Send participants a thank-you letter after the interview.



STUDY PLANNING PHASE – SIX WEEKS

PJS will:

- Conduct a situation analysis.
- Write the preliminary case for support.
- Facilitate the study advisory committee meeting to prioritize interview candidates.
- Write the letter to send to potential interviewees.
- Develop the interview questionnaire.
- Develop the mail/online survey instrument.

SCSF will:

- Provide information for and review the preliminary case for support.
- Assist in developing a list of potential interviewees.
- Assist in recruiting a study advisory committee.
- Send letters and case for support to potential interviewees.
- Schedule interviewees for the study.
- Print and mail surveys.



STUDY PLANNING PHASE – SIX WEEKS

PJS will:

- Conduct prospect research on interviewees as needed.
- Conduct study interviews.
- Tabulate survey results.
- Analyze interview responses and survey results.
- Make recommendations and develop strategies for a campaign.
- Create a written study report.
- Present report to designated group.

SCSF will:

- Send interviewees a thank-you note.
- Assemble appropriate group for presentation.



Dave Gibbons
Curriculum, Instruction and Assessment
School Improvement Coordinator
Board Report November 11, 2013

Standards/Assessment/Accountability – One thing that I wanted to be sure was clear is that even though Fisher’s is technically in “Needs Improvement” they are doing very well. It is simply a matter of their small school stature that means that they need to add students together with other district schools until they get to over 30 students. Their designation is going to be more like the district designation.

The state has unveiled a new software vendor for the NeSA State Assessments so Jeff and Kerri Jo will be busy getting that software on to computers. The vendor (Data Recognition Corporation) says they would like to be ready to roll out testing on the iPads next year. We hope to get teachers trained soon so that they can have students do as many practice assessments as possible between now and the real thing.

Reminder of the Testing Windows:

NeSA Writing:	January 20 – February 7
ELDA:	February 10 – March 21
NeSA R, M, S:	March 24 – May 2

Professional Development: The *Becoming a Reflective Teacher* sessions with Dr. Phil Warrick continue to go well. Teachers have talked about using some of the student engagement practices in class. The last workshop with Dr. Warrick is February 14. Our School Improvement Team is talking about how to continue the momentum into the future.

Curriculum Work: I have begun meeting with the 6th – 12th Grade Social Studies Teachers and will work with the K-5 teachers next week. The main goals of these meetings are to double check that the curriculum meets all the standards and evaluate program materials to determine if new materials may be necessary.

School Improvement: Members of school improvement teams attended School Improvement Workshops recently and had the opportunity to better learn about the process of using the AdvancED Standards and we took some time to look at data and to learn how to write a new report that AdvancED would like. Some of us will also attend a workshop on November 15 to get more into the ASSIST program which is their online collections program.

STRIVE • COMMIT • SUCCEED

SCHUYLER WARRIORS BOOSTER CLUB BUSINESS MEMBERS

2013-2014

Gold

Alegent Creighton Health
 Anonymous Donor
 Burrito House
 Cargill Meat Solutions
 Colfax County Press/Leigh World
 Didier's Grocery
 Dr. Daniel & Jill Hoelsing
 Dr. Thomas K. Wong, MD
 Francisco G. Machuca, MD
 Groene Chiropractic Clinic, PC
 Healy Agri Service

Gall's Four Seasons Lawn Care
 Honest John's Used Cars
 Kroeger Body Shop
 Land Mark Mngmt. & Realty
 Pedersen Dental
 Pinnacle Bank
 Q-Graphix
 QC Supply
 Reinecke Motor
 Schuyler Dental Clinic

Schuyler Pharmacy
 Schuyler Veterinary Clinic, PC
 Semerad Construction
 SkyHawk Transfer Inc.
 State Farm Insurance
 Svoboda Funeral Home, Inc.
 Tiny's Bar
 United Food & Commercial Workers Local 293
 Vantage Enterprises LLC

Silver

Agency One Insurance
 Agri-City Insurance Agency
 All Systems Heating & Air Conditioning
 Anytime Fitness
 Benedictine Mission House
 Brandi Schaefer – PA Alegent
 California Custom Products Inc.
 Casey's General Stores
 Corral Auto Repair
 Deano's Drive-In Liquor
 El Pueblo Tires
 Eyecare Assoc. of Columbus

Gary Kracl Insurance
 Husker Co-Op
 J & B Auto Parts
 Karel & Seckman Attorneys
 Kracl Funeral Chapel
 Law Offices Otradowsky & Bieber
 Nebraska Sports of Columbus
 Nor-Am Logistics
 Parkview One Stop
 Pekny and Associates CPAs, PC
 Petersen Sprinkler Systems

S S & S Inc.
 Schuyler Co-Op Assn.
 Schuyler Inn
 Schuyler Lumber Company
 Schuyler Sun
 Sky West – The Scalehouse
 Studio A Dance Academy
 Tienda Chichihualco
 Tri County Ag Service Inc.
 UPS Store
 Wolfe Maint. & Plumbing
 Zrust Construction

Bronze

99 cent Plus Store
 Bayer and Associates
 Bomgaars
 Cada Electric
 Chona's Restaurant
 Country Hollow Candles
 El Paisano
 Falty's Trucking, Inc.
 Frontier Co-Op
 Gall Lawn Service, LLC

Goc's Photography
 Great Plains Taxidermy
 Hartman Automotive
 Homestead Bank
 Hulsey Construction
 J P Construction
 Katie Peterson – P A Alegent Health
 Kracl Garage & Towing Service
 Leigh Motor Service
 Lopez Liquor Mart

Marxsen Construction
 Midwest Storage Co.
 Paletaria Oasis
 Pazzaz Salon
 Renee Sayer – FNP APRN
 Schuyler Golf Club
 Schuyler Insurance & Real Estate Agency
 Schuyler Sertoma
 Triple C Car Wash Inc.
 Ultimate Image Hair Studio

Support the Businesses that Support the Warriors!

SCHUYLER WARRIORS BOOSTER CLUB BUSINESS MEMBERS 2013-2014

Gold

Alegent Creighton Health
Anonymous Donor
Burrito House
Cargill Meat Solutions
Colfax County Press/Leigh World
Didier's Grocery
Dr. Daniel & Jill Hoelsing
Dr. Thomas K. Wong, MD
Francisco G. Machuca, MD
Groene Chiropractic Clinic, PC
Healy Agri Service

Gall's Four Seasons Lawn Care
Honest John's Used Cars
Kroeger Body Shop
Land Mark Mngmt. & Realty
Pedersen Dental
Pinnacle Bank
Q-Graphix
QC Supply
Reinecke Motor
Schuyler Dental Clinic

Schuyler Pharmacy
Schuyler Veterinary Clinic, PC
Semerad Construction
SkyHawk Transfer Inc.
State Farm Insurance
Svoboda Funeral Home, Inc.
Tiny's Bar
United Food & Commercial Workers Local 293
Vantage Enterprises LLC

Silver

Agency One Insurance
Agri-City Insurance Agency
All Systems Heating & Air Conditioning
Anytime Fitness
Benedictine Mission House
Brandi Schaefer – PA Alegent
California Custom Products Inc.
Casey's General Stores
Corral Auto Repair
Deano's Drive-In Liquor
El Pueblo Tires
Eyecare Assoc. of Columbus

Gary Kracl Insurance
Husker Co-Op
J & B Auto Parts
Karel & Seckman Attorneys
Kracl Funeral Chapel
Law Offices Otradvovsky & Bieber
Nebraska Sports of Columbus
Nor-Am Logistics
Parkview One Stop
Pekny and Associates CPAs, PC
Petersen Sprinkler Systems

S S & S Inc.
Schuyler Co-Op Assn.
Schuyler Inn
Schuyler Lumber Company
Schuyler Sun
Sky West – The Scalehouse
Studio A Dance Academy
Tienda Chichihualco
Tri County Ag Service Inc.
UPS Store
Wolfe Maint. & Plumbing
Zrust Construction

Bronze

99 cent Plus Store
Bayer and Associates
Bomgaars
Cada Electric
Chona's Restaurant
Country Hollow Candles
El Paisano
Falty's Trucking, Inc.
Frontier Co-Op
Gall Lawn Service, LLC

Goc's Photography
Great Plains Taxidermy
Hartman Automotive
Homestead Bank
Hulsey Construction
J P Construction
Katie Peterson – P A Alegent Health
Kracl Garage & Towing Service
Leigh Motor Service
Lopez Liquor Mart

Marxsen Construction
Midwest Storage Co.
Paletaria Oasis
Pazzaz Salon
Renee Sayer – FNP APRN
Schuyler Golf Club
Schuyler Insurance & Real Estate Agency
Schuyler Sertoma
Triple C Car Wash Inc.
Ultimate Image Hair Studio

Support the Businesses that Support the Warriors!

Coaches Meeting
November 5th, 2013

Financials –

Every month, the activity detail report is listed on the board of education meeting web site.

1. Go to the District web site
2. Select School Board
3. Select Board Meetings
4. Click on the link <http://meeting.nasbonline.org/public/Agency.aspx?PublicAgencyID=4344&AgencyTypeID=1>
5. Select the most recent board meeting
6. Scroll down to II.D. Financial
7. Select Activity Fund Report

Dollar amounts that I believe will take care of your sport, based on years past. The goal is to spend under the amount.

Boys Basketball - \$3500
Girls Basketball - \$3500
Cross Country G/B - \$1500
Football - \$8000
Boys Golf - \$1500
Girls Golf - \$1500
Softball - \$3000
Boys Soccer - \$3000
Girls Soccer - \$3000
Track and Field - \$3500
Volleyball - \$3000
Wrestling - \$5000
Medical - \$1100
Total Yearly Expected Cost – \$41,100

Items that have increased and affect listed dollar amounts above:

Entry Fees are unstable. Contracts are yearly now. In years past, contracts would be for two, three and some four years. The entry fee remained stable for the years of the contract.

Official Costs have increased. Basketball has moved from two to three officials for varsity competition. Gas prices have driven up the cost of officials.

Cost of Supplies (uniforms, scorebooks, whistles, equipment) has increased.

Items that are taken out of #2900 – General Athletics:

Sportsmanship Summit - \$305.00
NSAA Registration Fee for each sport - \$890.00
Conference Membership - \$300.00
Conference Meeting Meals - \$225.00 (approx)

NCA memberships and clinic - \$1500.00 (approx)
Rugs for the West Gym - \$2100.00
Yearbook pages for each sport - \$550.00
Record boards and engraving for awards night - \$400.00 (approx)
Breakfasts for Coaches meetings - \$350.00 (approx)
Field Marking Paint - \$300.00 (approx)
Caucus meeting expenses - \$12.00
District II meeting expenses - \$40.00
NSIAAA convention expenses - \$200.00
Worker Expenses for 2012-2013 –
 September - \$531.06
 October - \$723.20
 November - \$603.56
 December - \$0
 January - \$909.87
 February - \$464.00
 March - \$77.93
 April - \$63.44
 May - \$0
 Total - \$3373.06 This total does not include taxes and retirement.
Last year, there were \$40,500 in expenditures

Items that are placed into #2900 – General Athletics:

Gate Receipts
Entry Fees
District/State reimbursements
Pass Sales
Holiday BB Tourney Reimbursement
Licensing Profits
Last year, there were \$62,000 is receipts

We have had two years of uniform orders. Now we need to start saving to purchase a new pole vault pit. The cost of this will be \$15,000. Down the road, we will need to recondition a wrestling mat. Cost?

From: Karla Schaecher <chamber@megavision.com>
Subject: Holiday Basketball Min 10-16-13
Date: October 21, 2013 2:34:12 PM CDT
To: megr@esu7.org

HOLIDAY BASKETBALL COMMITTEE MEETING

Wednesday, Oct. 16, 2013
Hy-Vee

Attending: Neal Suess, Tod Heier, Steve Zaura, Gary Puetz, Jake Shadley, Larry O'Neill, Don Mroczek, Michelle Egr, Dan Schiefelbein, Todd Halligan, K.C. Belitz and Deb Loseke.

BUSINESS DISCUSSED:

The 2013 Holiday Basketball Tournament will be held December 27 & 28, Friday & Saturday. Columbus Scotus will be the host school. Twin River, Lakeview, Scotus and Schuyler teams will be returning. The tournament will include Varsity and JV teams. This is the 1st year of a 2-year contract for the teams participating. Starting times for the afternoon sessions will be 1:00 pm & 2:45 pm. Evening session will be 6:00 pm & 7:45 pm.

The sponsorship levels will remain the same as last year. They are: corporate sponsors - \$300; program sponsors - \$150 (double ad), \$75 (full-size ad) and \$45 (half-size ad); team sponsors - \$65.

Tournament admission will be \$5 for adults, \$3 for students. Passes will be given as follows: half-size ad – 1; full-size ad – 2; corporate sponsor – 10 passes; team sponsorship – 2 passes per team sponsorship; schools – 6 administrative passes.

Hospitality room sponsors were discussed. Jimmy John's, Doozy's & Subway will be approached to sponsor again.

The committee discussed the pizza party. It will again be held after each session the first day and we will purchase 25 pizzas per session. Any leftover pizza will be given to the hospitality room. Scotus will provide Gatorade.

No changes were suggested to the reimbursement formula or fund distribution. Scotus will be given a \$3,100 allowance for expenses. The tournament proceeds will be split as in the past with 40% for the host school and 20% for the other participating schools.

Committee discussed half-time entertainment. We will once again do the free throw contest. Gary will line up national anthem performers.

Deb or K.C. will talk to Chad Dyhrkopp of Hy-Vee regarding corporate sponsorship, purchasing pizzas for party and gift cards for free throw contest.

In case of inclement weather, Monday, December 30th will be an alternate snow day.

Deb will check into medals for the winning teams and arranging the KLIR radio show.

Next meeting will be Wednesday, November 20th, Hy-Vee @ 7 AM.

Respectfully submitted,

Deb Loseke

NEBRASKA SCHOOL ACTIVITIES ASSOCIATION

Member of the National Federation of State High School Associations



500 Charleston
Phone: 402-489-0386

P.O. Box 85448
Fax: 402-489-0934

Lincoln, Nebraska 68501-5448
E-mail: nsaa@nsaahome.org

Home Page: www.nsaahome.org

TO: Principal/Activities Director

FROM: Jeff Stauss, NSAA

SUBJECT: 2013-14 Believers & Achievers Winners Selected

DATE: September 24, 2013

U.S. Bank® and the Nebraska School Activities Association are proud to announce the 2013-14 Believers and Achievers. On the next page you will find a list of the 2013-14 recipients of this prestigious award. These students will be recognized at NSAA State Championships throughout the 2013-14 activities year. Also, starting in October each of the 48 Believers & Achievers will be featured on bi-monthly posters that will be sent to each member high school and U.S. Bank® branch in Nebraska for display.

All of the students nominated for the Believers & Achievers awards program represent the very best of Nebraska's high schools. All of the 370 nominees we had this year are outstanding leaders within their schools and communities. Therefore, we recognize all of the students nominated with a certificate. The certificate template for your nominated students is attached in the email you received. Please honor your school winners with their certificates at your next awards ceremony.

Please let me know if you have any questions and thank you for the hard work in having your students be a part of the Believers & Achievers awards program.

Sincerely,

Jeff Stauss
NSAA

Believers & Achievers is a state-wide program designed by U.S. Bank® and the NSAA to give recognition to Nebraska's outstanding senior students. Starting in October and continuing through May, 48 Nebraska high school seniors will be acknowledged as Believers & Achievers at NSAA State Championships. From those 48 finalists, eight will receive \$500 scholarships from U.S. Bank to the college or university of their choice.

Rhonda Blanford-Green
Executive
Director

Debra Velder
Associate
Director

Jennifer Schwartz
Assistant
Director

Bud Dahlstrom
Assistant
Director

Ron Higdon
Assistant
Director

Nathan Neuhaus
Assistant
Director

Jon Dolliver
Assistant
Director

Sarah Sasse-Kildow
Assistant
Director

Jeffery Stauss
Technology
Specialist

NEBRASKA SCHOOL ACTIVITIES ASSOCIATION

Member of the National Federation of State High School Associations



500 Charleston
Phone: 402-489-0386

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Lincoln, Nebraska 68501-5448
E-mail: nsaa@nsaahome.org

Home Page: www.nsaahome.org

2013-14 NSAA/U.S. Bank® Believers & Achievers

Student	High School
Nicholas Akins	South Sioux City
Imani Wilson	Lincoln East
Jackson Cutsor	Omaha North
Cesar Alberto Echevarria Mendez	Omaha Bryan
Abigail Kutlas	Grand Island
Erin McClellan	Omaha Marian
Keiteyana Parks	Lincoln High
Jack Polerecky	Creighton Preparatory School
Peter Read	Lincoln Southeast
Brooke Ronhovde	Fremont
Carolin Velez	Omaha South
Lily Wilkinson	North Platte
Paola Briones	Lexington
Tyler Martin	Elkhorn South
Alexis Banker	Omaha Skutt Catholic
Trenton Boyer	Gretna
Brandon Deunk	Norris
James Drake	Conestoga
Ashlyn Hanson	Seward
Kellan Heavican	Schuyler
Colleen McGrath	Ralston
Elizabeth Opperman	Hastings
Samantha Stoupa	Omaha Duchesne Academy
Brett Velasquez	Bennington
Clay Chohon	Ainsworth
Phoebe Lockhart	Ogallala
Courtney Hunsaker	Kimball
Candy Jimenez-Caballero	Columbus Lakeview
Kurt Karcher	Fillmore Central
Halleigh Lockhorn	Ravenna
Joseph O'Connor	Grand Island Central Catholic
Jesse Paxton	McPherson County
Jessie Poskochil	Palmyra
Megan Stuart	Bayard
Seth Woods	Dundy County-Stratton
Derek Zimmerman	Freeman
Bethany Lambert	Chambers
William O'Brien	Newman Grove
Tristan Brott	Paxton
Amzie Dunekacke	Johnson-Brock
Justine Fischer	Hartington
Gabriel Fisher	McCool Junction
Chase Grizzle	Pawnee City
Laura Lundeen	Axtell
Hannah Niemeier	Heartland Lutheran
Natalie Tegtmeier	Bruning-Davenport
Lane Vasa	Arthur County
Paul Weber	Cedar Bluffs

Rhonda Blanford-Green
Executive
Director

Debra Velder
Associate
Director

Jennifer Schwartz
Assistant
Director

Bud Dahlistrom
Assistant
Director

Ron Higdon
Assistant
Director

Nathan Neuhaus
Assistant
Director

Jon Dolliver
Assistant
Director

Sarah Sasse-Kildow
Assistant
Director

Jeffery Stauss
Technology
Specialist



TO: Superintendents and NSAA Contact Person

FROM: Debra Velder, Associate Director

SUBJECT: Proposals

DATE: November 2, 2013

Included with this transmission are the proposals submitted by member schools within your respective NSAA legislative district to be acted upon at your first NSAA District Meeting.

At the NSAA District Meetings, each member school shall be entitled to one vote. Voting will be conducted utilizing a clicker system in which each school's vote will be recorded on each item in which a vote is taken. The administrative head of the school or any school official so designated shall be considered the authorized voting representative of the member school. All legislative proposals receiving a majority vote at the first District Meeting in each district are to be forwarded to the NSAA to be distributed to all member schools prior to the second District Meeting in January. A copy of the proposals for the second NSAA District Meeting will again be forwarded to school administrators who are encouraged to share those proposals with the school's entire governing board.

A paper copy of the proposals will not be provided at the NSAA District Meeting. Please print a copy of the proposals for your reference at the meeting.

District 2 Meeting

Wednesday, November 6, 2013

Boys Town Conference Center

9:00 a.m.

I. Change in Bylaws (Representative Assembly Action)

A. This proposal is submitted by: Chad Zimmerman, Millard North

The proposal deals with: Yearbook: Article 2 Section: 3 Page: 3

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

EXCEPTION: IF THE STUDENT IS A BONA FIDE STUDENT WITH A DISABILITY AS DEFINED AT 42 U.S.C. SECTION 12102 (ADA) AND THE REGULATIONS PROMULGATED THEREUNDER, AND THE STUDENT'S SPECIFIC DISABILITY HAS CONTRIBUTED SIGNIFICANTLY TO THE STUDENT'S INABILITY TO MEET THE REQUIREMENTS OF THIS BYLAW, THAT STUDENT MAY BE DECLARED ELIGIBLE BY THE EXECUTIVE DIRECTOR IF, IN THE SOLE DISCRETION OF THE EXECUTIVE DIRECTOR THROUGH THE HARDSHIP APPLICATION PROCESS, ON A CASE-BY-CASE THE EXECUTIVE DIRECTOR DETERMINES THAT:

A. THE STUDENT DOES NOT POSE A SAFETY RISK TO HIMSELF/HERSELF OR OTHERS; AND
B. THE STUDENT DOES NOT ENJOY ANY ADVANTAGES IN TERMS OF PHYSICAL MATURITY, MENTAL MATURITY OR ACTIVITY MATURITY OVER THE OTHER PARTICIPANTS; AND
C. THE STUDENT'S PARTICIPATION DOES NOT AFFECT THE PRINCIPLES OF COMPETITIVE EQUITY; AND
D. THERE IS NOT EVIDENCE OF "RED-SHIRTING" OR OTHER INDICIA OF ACADEMIC DISHONESTY.

STUDENTS GRANTED THIS EXCEPTION WILL BE LIMITED TO 4 YEARS (8 SEMESTERS) OF PARTICIPATION AT THE VARSITY LEVEL.

STUDENTS GRANTED THIS EXCEPTION MUST ADHERE TO ALL APPLICABLE NSAA BYLAWS AND APPROVED RULINGS.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

Each hardship application will be evaluated on a case-by-case basis.

Provides high school opportunities for all students who are bona fide students at their respective schools.

Supports the value of participation for all students with special circumstances.

No additional financial cost to existing budgets.

CONS:

Possible cost if the student is required to have an aid in attendance.

Students given an exception.

PROPOSED IMPLEMENTATION DATE: 2014-15

B. This proposal is submitted by: Tom Kerkman, Omaha Westside

The proposal deals with: NSAA Bylaw 2.6

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

~~(2.6 DOMICILE ELIGIBILITY)~~

~~(2.6.1 Domicile. Domicile shall be defined as the place where the parents have established their home. This means that the family regularly eats and sleeps in a specific place of lodging. It is the place where the student and his/her parents are habitually present and to which, when departing, they intend to return.)~~

~~(APPROVED RULINGS AND INTERPRETATIONS FOR 2.6.1)~~

~~(The eligibility of a student is based on the domicile of the legal parent. A student, if eligible in all other respects, shall be eligible in the district where the legal parent has his or her bona fide domicile.)~~

~~(2.6.1.1 It shall not be considered a change of domicile if the parents have moved to a new home but do not intend to make it their permanent home, have not given up their former home, or have not sold their personal property or moved it to a new domicile, unless complete information is presented at a hearing before the Board of Directors and a ruling has been given that a bona fide change of domicile has been made.)~~

~~(2.6.1.2 Boundaries of Non Public Schools. For the purposes of determining domicile, the boundaries of a non-public school shall be the same as those of the public school district in which the non-public school is located.)~~

~~(2.6.2 Parents. The term parents shall mean the student's natural parents or adoptive parents, or foster parents if student(s) is placed in a foster home after becoming a ward of the state, courts or welfare agency, or legal guardian if parental rights of custody of both parents have been terminated by death, incompetency or unsuitability.)~~

~~(APPROVED RULINGS AND INTERPRETATIONS FOR 2.6.2~~

~~If divorced or legally separated parents share joint custody of a child, the parent with whom the child lives immediately following the divorce or legal separation shall be defined as the legal parent for eligibility purposes. If the parents live in two different school districts and the child transfers to live with the other parent, the student shall be ineligible for ninety school days in the new school. In such situations, each transfer back and forth to different schools shall constitute a new ninety school-day ineligibility period.)~~

~~(2.6.2.1 In order for a guardian to be recognized as a legal parent, there must be properly certified documentation from a court of competent jurisdiction indicating the date of appointment, powers conferred and whether the guardian was appointed due to death, incompetency, or unsuitability of the natural parents.)~~

~~(2.6.2.2 If the parents are divorced or legally separated, the parent who has been awarded custody of the child as documented by certified copy of an order by a court of competent jurisdiction, is the legal parent. If joint custody was awarded, the parent the child chooses to live with immediately following the divorce shall be defined as the legal parent.)~~

~~(2.6.2.3 If the parents are required to live apart because of circumstances beyond the control of the parents, but the marriage has not been dissolved and a separation decree has not been entered, the Board of Directors, upon application, may grant a hardship waiver and determine that the domicile of the student will be that of the parent with whom the student is living. Once a student makes a choice of the parent with whom he/she wishes to reside, the parent chosen shall be interpreted as the legal parent.)~~

~~(2.6.3 2.6.1) 2. 6 SELECTION OF SCHOOL FOR ACTIVITY ELIGIBILITY.~~

~~When a student enters a high school for the first time after promotion from grade eight (of a two-year junior high school, or a sixth, seventh, and eighth grade middle school, or from grade nine of a seventh, eighth, and ninth grade junior high school,) he/she may enter the high school of his/her choice and be eligible immediately if eligible in all other respects. Any subsequent transfer to another high school,(unless there has been a change in domicile by his/her legal parents,) or the student returns to his/her home school district, shall render the student ineligible for varsity competition for (ninety school days.) ONE FULL YEAR FROM DATE OF ENROLLMENT.~~

~~(2.6.3.1 The term "home school district" shall mean the school district in which the student's legal parent's domicile is located).~~

~~(2.6.3.2)2.6.2 Once a student selects and attends a high school AS AN INCOMING 9TH GRADE STUDENT, that school is where the student's eligibility shall be established.~~

~~(APPROVED RULINGS AND INTERPRETATIONS FOR 2.6.3)~~

~~(1. After a student completes junior high school and there is more than one high school located in the~~

school district where his/her parents have their domicile, the student is eligible for varsity competition at one of the high schools located within the school district. Once the student selects the high school, that school is where the student's eligibility shall be credited.

~~2. A student who is ineligible because of his/her parents' failing to meet the domicile requirement shall become eligible after attending the high school he/she wishes to represent in varsity competition after ninety school days.)~~

~~(2.6.4)~~ 2.6.3 Student Promoted to Play on High School Team. If a student in grades seven, eight or nine participates in interschool competition on a high school team at any level of competition, he/she has established his/her eligibility at the high school he/she has represented in such competition. Any subsequent transfer to another high school, (unless there has been a change in domicile by his/her legal parents,) shall render the student ineligible for varsity competition ~~(for ninety school days.)~~ FOR ONE FULL YEAR FROM DATE OF ENROLLMENT.

~~(2.6.4.1)~~ 2.6.3.1 A student in grade seven or eight who participates at a high school in music only is not considered to have established his/her eligibility for future participation at a high school.

~~(2.6.5 School Consolidating or Redistricting. If a student's parent(s) have a domicile located in a school district that does not have a high school and the student has attended high school for one year or more when the school district in which the parent(s) live is consolidated with a high school district other than the one in which the student has been in attendance, such student shall select one of the two high schools and be immediately eligible for interscholastic competition.)~~

~~(2.6.6)~~ 2.6.4 Dual Enrollment. A student enrolled in two member high schools at the same time is eligible only at the high school located ~~(in the school district where his/her domicile is located).~~ WHERE THEY HAVE ORIGINALLY ESTABLISHED THEIR ELIGIBILITY AS AN INCOMING 9TH GRADE STUDENT.

~~(2.6.6.1)~~ 2.6.4.1 ~~(If both member high schools are located in his/her home school district,)~~ The student is eligible at the member high school where he/she is continuously enrolled in twenty credit hours.

~~(2.6.6)~~ 2.4.2 If continuously enrolled in twenty credit hours in each member high school AS AN INCOMING 9TH GRADE STUDENT ~~(and both member high schools are located in his/her home district,)~~ the student must select one of the high schools ~~(as his/her home school and confine)~~ FOR participation in interscholastic activities..

~~(2.6.6.3 If a resident school district draws up either a letter of agreement or contracts with the Nebraska School for the Visually Handicapped, this school may be considered the home school district for the purpose of interscholastic competition.)~~

~~(2.6.7)~~ 5 Learning Centers. The following applies to any student who is enrolled in a learning center and desires to participate in interschool activities:

~~(2.6)~~ 5.1 The learning center must be located within the school district served and must be a part of the school district's system.

~~(2.6)~~ 5.2 The member high school which the student previously attended, elected to attend, or was assigned to attend is the school the student must represent in interschool competition. ~~(for it shall be considered the student's designated home school.)~~

~~(2.6)~~ 5.3 Any change of a student's designated high school shall be governed by the domicile and transfer rule.

~~(2.6)~~ 5.4 The student must meet all NSAA eligibility requirements.

~~(2.6)~~ 6.5 The name of the student and the member high school he/she is to represent must be sent to the NSAA office.

2.6.6 Students with Learning Disabilities-Contracted. When a school is unable to offer classes for a student with learning disabilities and must contract with a neighboring school district or service unit for such educational programs, the student may be eligible for interscholastic competition in his/her home school or in the neighboring school district in which instruction is being received AS AN INCOMING 9TH GRADE STUDENT.

2.6.6.1 Once the student makes a choice of schools, he/she has established his/her eligibility at that

school.

2.6.7 Parents Change Domicile to Different School District OR WITHIN A SCHOOL DISTRICT. Any student whose parents reside in a school district that has a high school, OR IF A STUDENT'S PARENTS CHANGE DOMICILIES WITHIN A DISTRICT THAT HAS MORE THAN ONE HIGH SCHOOL shall become ineligible to represent that high school for varsity interscholastic competition for ~~(ninety school days)~~ ONE CALENDAR YEAR FROM DATE OF ENROLLMENT upon the change of domicile by the parent(s) from that school to another school district that has a high school except:

2.6.9.1 If this domicile is changed during the school year, the student is eligible for the remainder of that school year in the school district from which the parents moved.

2.6.9.2 If this domicile is changed during the summer months that immediately precede the school year and the student is in grade twelve and has attended the high school for two or more years, the student may be eligible for that school year in the school district from which the parents moved.

2.6.7.1 If a student elects to remain at the high school where he/she initially enrolled after being promoted from grade eight ~~(of a middle or junior high school, or grade nine of a junior high school)~~, he/she is eligible at that school, or is eligible at a high school. ~~(located within the school district in which the parents established their domicile.)~~

~~(2.6.10 Parents Change Domicile Within a School District. If a student's parents change domiciles within a school district that has more than one high school, the student has the following choices:)~~

2.6.7.2 The student may remain at the school being attended at the time of the parents' domicile change and remain eligible. If a student remains at the original school and attends this school at the start of the next school year, the student is considered to have tied his/her eligibility to the original school. Any subsequent transfer without the accompanying change of domicile by his/her parents would result in a loss of eligibility for varsity competition for a period of ~~(ninety school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT.

~~(2.6.10.2 The student may transfer to another school in the district and be eligible immediately from a domicile standpoint. This transfer may occur at any time between the date of the parents change of domicile in the school district until the start of the next school year. Once the student transfers to another school within the district, he/she is considered to have domicile eligibility for varsity competition.)~~

2.6.7.3 A school ~~(system)~~ DISTRICT with more than one high school may have its own ~~(domicile)~~ ATTENDANCE AREAS AND requirements. ~~(and attendance areas.)~~ These may be more stringent than the NSAA's, but in no case shall they be less restrictive.

2.6.8 Change of Domicile Due to a Student Becoming a Ward of State, Courts or Welfare Agency. A student who is required to change domicile because of placement by the state, courts or welfare agency in a home, special school or institution is eligible immediately if eligible in all other respects.

2.7 TRANSFER ELIGIBILITY

2.7.1 Change of School for Academic Advantage. A change of school for academic advantages does not create eligibility, even though the school may be non-accredited and the school to which the student transfers is accredited.

2.7.2 Member School Closes and/or a New School is Formed. ~~(The following applies:)~~

~~(2.7.2.1 Any student who transfers from a closing school prior to the completion of the school year without a change in his/her parents' domicile will lose eligibility at the school to which he/she transferred for a period of ninety school days.)~~

~~(2.7.2.2 Students who are enrolled at a closing school throughout the school year shall have immediate eligibility for interscholastic participation representing the new school. This applies to domicile requirements only and does not waive the scholastic requirement, eight semester rule, or any Association eligibility requirement.)~~

~~(2.7.2.3 Students enrolled at a closing school throughout the school year who elect to attend a high school other than the new school at the commencement of the new school year may be eligible at any high school located within the school district where his/her parents' domicile is located.)~~

~~(2.7.2.4 The student's parents and the school he/she wishes to attend must submit a request to the NSAA Executive Director for a waiver of the domicile rule when a student who has been attending non-public school that is closing elects not to attend the new school and the school district where his/her parents have their domicile does not have a high school sponsored by the same faith and the student wishes to continue to attend a non-public high school that is located in another district.)~~

~~(2.7.2.5 A student who is enrolled in any high school other than the closing school during the school year and who transfers to the new school the next year shall, without a change of domicile by his/her parents, shall be ineligible for varsity interscholastic competition for ninety school days.)~~

2.7.2.1 After a student makes his/her choice and attendance commences at the beginning of the school year, the student becomes ~~(ineligible for a period of ninety school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT in any other school to which he/she may transfer.

2.7.3 Transfer by Student ~~(to a Member High School in Another School District.)~~ ~~(Any student who transfers to a high school located in a school district other than the district in which his/her parent's domicile is located shall be ineligible for varsity competition for ninety school days.)~~ NOTE THIS SENTENCE WOULD BE MOVED TO BYLAW SECTION 2.13.4 COOPERATIVE SPONSORSHIPS :An exception to this ineligibility would be if the student transferred from one school in a cooperative agreement to another school in that same cooperative agreement. The domicile eligibility would be waived for such a transfer student to participate in the designated activity covered by that cooperative agreement.

~~(APPROVED RULINGS AND INTERPRETATIONS FOR 2.7.3)~~

~~(If a student who has attended private or parochial school for two or more consecutive years wishes to continue his or her education in a private or parochial high school and there is no private or parochial high school located in the school district where his or her parents have their domicile, the student may attend a private or parochial high school in another school district and be eligible for interscholastic competition. Once a student enrolls and attends the private or parochial school, that school shall be where his/her eligibility is established. Any subsequent transfer to a high school other than to a high school located in the school district where the student's parents have their domicile shall render the student ineligible for ninety school days.)~~

~~(2.7.4 Transfer by Student to a Different High School in Multi High School District. If a student living within a school district in which two or more member high schools are located, transfers from one high school to another within the same district without an accompanying change of domicile by his/her parents, the student shall become ineligible for interscholastic varsity competition for a period of ninety school days.)~~

~~(2.7.3.1 If such student returns to his/her original high school before (a ninety school day period) ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT (of enrollment) at the high school to which he/she transferred, the student shall be eligible at the original high school.)~~

~~(2.7.4.2 If the student remains in the school to which he/she transferred for a period of ninety school days or more, and returns to his/her original school, the student is ineligible for varsity competition for a period of ninety school days.)~~

2.7.5 Foreign Exchange Students. The ninety school day ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT ineligibility requirement may be waived for foreign exchange students who transfer to a member high school provided application for a waiver is made on the Foreign Exchange Student Waiver Form and approval is granted by the Executive Director. The following policy will be used in determining if a waiver will be granted:

2.7.5.1 A Foreign Exchange student must be a member of a recognized CSIET Foreign Exchange Program and possess a J-1 visa or

2.7.5.2 A Foreign Exchange Student must be a member of an approved mission or religious Foreign Exchange Program and possess an F-1 visa.

2.7.5.3 Eligibility for a Foreign Exchange student will be granted for a maximum of two consecutive semesters, regardless of subsequent change in visa, residency, or guardianship. The two

consecutive semesters period begins with the student's initial enrollment in any high school in the United States.

2.7.5.4 Student must meet all other eligibility requirements.

2.7.5.5 A waiver will not be granted if sufficient evidence exists to indicate that noncompliance to the rule in question was motivated by the school's or student's effort to circumvent a rule, or gain an advantage in interschool competition, or the student's purpose for enrolling is for activity participation.

2.7.6 Home School Transfers. The following shall apply in determining the eligibility for a student who has previously attended a home school and transfers to become a bona fide student at a member high school:

2.7.6.1 The home school, which the student previously attended, must have received acknowledgement from the Nebraska State Department of Education that the school conformed to the required statutes.

2.7.6.2 The student must be accepted by the member high school and placed in a grade level that will classify the individual as a high school student (grades nine, ten, eleven or twelve).

2.7.6.3 If a student has been promoted from the eighth grade at a home school and is attending a member high school for the first time as a ninth grade student, he/she may select his/her high school and be eligible.

2.7.6.4 If the student is transferring from a home school and is accepted at a member high school as a tenth, eleventh, or twelfth grade student, he/she is considered a transfer student and shall be ineligible for varsity competition for ~~(ninety school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT unless the home school is located in the same school district as the high school to which the student is transferring.

2.7.6.5 If the student enters a member school as a tenth, eleventh, or twelfth grade student, he/she shall have received, or be granted, twenty credit hours for the immediate preceding semester. The twenty credit hours must be accepted and entered on the records of the student as partial fulfillment of the school's graduation requirements.

2.7.6.6 Students who enrolled in grades nine, ten, eleven, or twelve at a home school and who transfer to a member high school, shall be credited with the number of semesters of high school membership in which they were a member of the home school. These students shall not exceed eight semesters of school membership beginning with the initial enrollment in grade nine or the equivalent of grade nine.

2.7.6.7 Students transferring from a home school to a member high school must meet the requirements of Section 2.2.

2.7.7 [NDE] Enrollment Option Transfers. An exception to NSAA Bylaws will be considered for [NDE] Enrollment Option students who have transferred to a member high school that is located in a school district other than the district where the student's parents' domicile is located in accordance with the Enrollment Option statutes.

APPROVED RULINGS AND INTERPRETATIONS FOR 2.7

If a student fails to meet any of the transfer requirements, he/she shall be eligible after attending the school he/she wishes to represent in varsity competition ~~(for ninety school days.)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT.

2.7.8 [NSAA] School to School Transfers. Eligibility will be considered for transfer students who have transferred from one member high school to another member high school: ~~(when there is not a change of domicile by the parents.)~~

This would apply to students who transfer: (1) from public school to private school; (2) from private school to public school; (3) from private school to private school; (4) from public school to public school; (5) from out-of-state schools, and (6) transfers from school to school within a multi-school district.

2.7.8.1 The school into which the student transfers MUST notify the NSAA of the transfer by entering the student's name in the NSAA online database no later than May 1. Once the NSAA has been

notified, the student could complete that year of eligibility in the school the student was leaving. The student would, however, become ineligible for ~~(ninety (90) school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT the next fall if the student were to change his/her mind and decided not to transfer.

APPROVED RULINGS AND INTERPRETATIONS FOR 2.7.8.1

Students who complete transfer requirements on or before May 1 and whose names are submitted to the NSAA by May 1 as transfer students shall be immediately eligible in the fall at the school to which they transfer. If the student were to later change his/her mind and not transfer, that student would be ineligible for ~~(90 school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT at the school in which he/she attends. If such student were to transfer to the new school, but later decides to return to his/her former district before ~~(90 school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT have elapsed, such student will be ineligible in the former district for ~~(90 school days)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT, with the ineligibility period commencing at the start of the fall semester. Or, in the case of the student who transfers and attends the new school before the start of the semester but whose name is submitted on the May 1 transfer list, such student would be ineligible for 90 school days commencing at the same time the student began attending the transfer school.

2.7.8.2 Those students whose transfer has not been reported to the NSAA by May 1, shall be ineligible ~~(for 90 school days,)~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT with such transfers being subject to hardship waiver guidelines.

2.7.8.3 Such transfer students may transfer under this rule one time. ~~(during their high school years, unless there is a change of domicile by the legal parent).~~ Such students who transfer a subsequent time ~~(without a change of domicile by the legal parent)~~ shall be ineligible for varsity competition ~~(for 90 school days).~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT.

APPROVED RULINGS AND INTERPRETATIONS FOR 2.7.8.3

Unless there is a bona fide change of domicile by the legal parent, A student may transfer only one time to a different school under the May 1 transfer deadline. A student's name may only be entered on one school's May 1 transfer list.

A student who transfers under the May 1 transfer provisions and who later decides to return to his/her former district before ~~(90 school days)~~ ONE CALENDAR YEAR YEAR FROM THE DATE OF ENROLLMENT have elapsed shall continue to be ineligible in the former district for ~~(90 school days),~~ ONE CALENDAR YEAR FROM THE DATE OF ENROLLMENT with the ineligibility period commencing at the start of the fall semester. The ineligibility shall continue, regardless of the parent's domicile change within the resident district.

Who should be on the list:

1. Any incoming sophomore, junior, or senior, who has an intent to compete on the varsity level in the 2014-15 school year without penalty.
2. All learning community transfers

Who should not be on the list:

1. Incoming freshman
2. Students that have choice (option or school to school) transferred within their 9th-12th grades (This includes public and private students- AD's need to check previous school enrollments)
3. ~~(Students who have had a legal change of domicile)~~
4. Foreign Exchange students enrolled in recognized CSIET programs
5. Students transferring for Athletic/Activity purposes

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

Your eligibility clock starts as a fr. where you attend high school for the first day. It removes all the confusion of domicile.

A student will still get a second transfer if they meet the March 15/May 1 deadline.

Does not allow a student to have 3 free transfers during their high school years.

CONS:

Big change in bylaws and might not be clear for a year.

PROPOSED IMPLEMENTATION DATE: 9/2/13

C. This proposal is submitted by: ROBERT ROH, FCSH & Matthew Mezger, Humboldt-TRS

The proposal deals with: Yearbook: Article 2 Section: 7.5 Page: 7

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

2.7.5 Foreign Exchange Students. The ninety school day ineligibility requirement may be waived for foreign exchange students who transfer to a member high school provided application for a waiver is made on the Foreign Exchange Student Waiver Form and approval is granted by the Executive Director. The following policy will be used in determining if a waiver will be granted:

2.7.5.1 A Foreign Exchange student must be a member of a recognized CSIET Foreign Exchange Program and possess a J-1 visa or

2.7.5.2 A Foreign Exchange Student must be a member of ~~(an approved mission or religious Foreign Exchange Program and possess an F-1 visa)~~. A RECOGNIZED CSIET FOREIGN EXCHANGE PROGRAM AND POSSESS A F-1 VISA.

2.7.5.3 Eligibility for a Foreign Exchange student will be granted for a maximum of two consecutive semesters, regardless of subsequent change in visa, residency, or guardianship. The two consecutive semesters period begins with the student's initial enrollment in any high school in the United States.

2.7.5.4 Student must meet all other eligibility requirements.

2.7.5.5 A waiver will not be granted if sufficient evidence exists to indicate that noncompliance to the rule in question was motivated by the school's or student's effort to circumvent a rule, or gain an advantage in interschool competition, or the student's purpose for enrolling is for activity participation.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

Non-CSIET F-1 visa programs in particular are ripe for abuse in the transfer process. While a J-1 foreign exchange student in an approved CSIET program typically has little say in his or her school enrollment, a student with an F-1 visa, absent a state association or CSIET designation, could choose his or her school enrollment based solely on immediate sports opportunity. The displacement risk to other student would be immediate and irreparable.

CONS: NONE

PROPOSED IMPLEMENTATION DATE: 2014-15

D. This proposal is submitted by: Robert Roh, Falls City Sacred Heart & Matthew Mezger, HTRS

The proposal deals with: Yearbook: Article 2 Section: 7.7 & 7.8 Page: 8,9

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

2.7.7 [NDE] Enrollment Option Transfers. An exception to NSAA Bylaws will be considered for [NDE] Enrollment Option students who have transferred to a member NEBRASKA high school that is

located in a school district other than the NEBRASKA district where the student's parents' domicile is located in accordance with the Enrollment Option statutes.

APPROVED RULINGS AND INTERPRETATIONS FOR 2.7

IF A STUDENT FAILS TO MEET ANY OF THE TRANSFER REQUIREMENTS, HE/SHE SHALL BE ELIGIBLE AFTER ATTENDING THE SCHOOL HE/SHE WISHES TO REPRESENT IN VARSITY COMPETITION FOR NINETY SCHOOL DAYS.

IF A STUDENT RELOCATES TO A DIFFERENT RESIDENT SCHOOL DISTRICT AFTER MAY 1, AND SUBMITS AN [NDE]ENROLLMENT OPTION APPLICATION AND IT IS ACCEPTED BY THE ENROLLMENT OPTION SCHOOL DISTRICT IN ACCORDANCE WITH [NDE]ENROLLMENT OPTION STATUTES (79-237 SUBSECTION 2), THE STUDENT WOULD BE ELIGIBLE IMMEDIATELY AT THE ENROLLMENT OPTION SCHOOL PROVIDED HE/SHE IS ELIGIBLE IN ALL OTHER RESPECTS.

2.7.8 [NSAA]School to School Transfers. Eligibility will be considered for transfer students who have transferred from one NEBRASKA member high school to another NEBRASKA member high school when there is not a change of domicile by the parents.

This would apply to students who transfer: (1) from public school to private school; (2) from private school to public school; (3) from private school to private school; (4) from public school to public school; (5) from (~~out-of-state schools~~), and (6) transfers from school to school within a multi-school district.

2.7.8.1 The NSAA MEMBER school into which the student transfers MUST notify the NSAA of the transfer by entering the student's name in the NSAA online database no later than May 1. Once the NSAA has been notified, the student could complete that year of eligibility in the school the student was leaving. The student would, however, become ineligible for ninety (90) school days the next fall if the student were to change his/her mind and decided not to transfer. ONLY NEBRASKA STUDENTS TRANSFERRING FROM ONE NSAA MEMBER SCHOOL TO ANOTHER NSAA MEMBER SCHOOL ARE ELIGIBLE TO TAKE ADVANTAGE OF THE MAY 1 TRANSFER OPTION AND HAVE THEIR NAME SUBMITTED INTO THE ONLINE DATABASE.

APPROVED RULINGS AND INTERPRETATIONS FOR 2.7.8.1

NEBRASKA Students who complete transfer requirements on or before May 1 and whose names are submitted to the NSAA by May 1 as transfer students shall be immediately eligible in the fall at the school to which they transfer. If the student were to later change his/her mind and not transfer, that student would be ineligible for 90 school days at the school in which he/she attends. If such student were to transfer to the new school, but later decides to return to his/her former district before 90 school days have elapsed, such student will be ineligible in the former district for 90 school days, with the ineligibility period commencing at the start of the fall semester. Or, in the case of the student who transfers and attends the new school before the start of the semester but whose name is submitted on the May 1 transfer list, such student would be ineligible for 90 school days commencing at the same time the student began attending the transfer school.

2.7.8.2 Those NEBRASKA students whose transfer has not been reported to the NSAA by May 1, shall be ineligible for 90 school days, with such transfers being subject to hardship waiver guidelines.

2.7.8.3 Such transfer students may transfer under this rule one time during their high school years, unless there is a change of domicile by the legal parent. Such students who transfer a subsequent time without a change of domicile by the legal parent shall be ineligible for varsity competition for 90 school days.

APPROVED RULINGS AND INTERPRETATIONS FOR 2.7.8.3

Unless there is a bona fide change of domicile by the legal parent, a student may transfer only one time to a different school under the May 1 transfer deadline. A student's name may only be entered on one school's May 1 transfer list.

A student who transfers under the May 1 transfer provisions and who later decides to return to his/her former district before 90 school days have elapsed shall continue to be ineligible in the former district

for 90 school days, with the ineligibility period commencing at the start of the fall semester. The ineligibility shall continue, regardless of the parent's domicile change within the resident district. Who should be on the list:

1. Any incoming NEBRASKA sophomore, junior, or senior, who has an intent to compete on the varsity level in the 2014-15 school year without penalty.
2. All learning community transfers

Who should not be on the list:

1. Incoming freshman
2. Students that have choice [option or school to school] transferred within their 9th-12th grades [This includes public and private students- AD's need to check previous school enrollments]
3. Students who have had a legal change of domicile
4. Foreign Exchange students enrolled in recognized CSIET programs
5. Students transferring for Athletic/Activity purposes
6. STUDENTS TRANSFERRING FROM A SCHOOL OUT OF THE STATE OF NEBRASKA

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

Enrollment Option Transfers are intended for students transferring from one Nebraska school to another Nebraska school. The May 1 Transfer option should reflect this intent to avoid shopping around of students for athletic/activity purposes from out of the state of Nebraska.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2014-15

E. This proposal is submitted by: Chad Zimmerman, Millard North

The proposal deals with: Yearbook: Article 2 Section: 14 Page: 13

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

UNIFIED ACTIVITIES.

SPECIAL OLYMPICS UNIFIED SPORTS® IS AN INCLUSIVE ACTIVITIES PROGRAM THAT COMBINES AN APPROXIMATELY EQUAL NUMBER OF SPECIAL OLYMPICS INDIVIDUALS WITH INTELLECTUAL DISABILITIES AND INDIVIDUALS WITHOUT INDIVIDUAL DISABILITIES ON TEAMS FOR COMPETITION AND INCLUSIVE ACTIVITIES FOSTERING AN ENVIRONMENT OF SOCIAL INCLUSION.

2.14.2.1 STUDENTS MUST BE A BONA FIDE MEMBER OF AN NSAA MEMBER SCHOOL.

2.14.2.2 STUDENTS MUST HAVE A RECOGNIZED DISABILITY DEFINED WITHIN 42 U.S.C. SECTION 12102 (ADA).

2.14.2.3 STUDENTS MUST HAVE THE APPROPRIATE ADAPTED PRE-PARTICIPATION FORMS COMPLETED AND ON FILE AT THE MEMBER SCHOOL OF WHICH THEY ARE TO PARTICIPATE.

2.14.2.4 STUDENTS WILL FOLLOW THE GUIDELINES AS SET FORTH IN THEIR INDIVIDUAL EDUCATION PLANS AND/OR LOCAL SCHOOL ELIGIBILITY REQUIREMENTS.

2.14.2.5 CLASSIFICATION OF UNIFIED PROGRAMS WILL BE PLACED IN ONE CLASS.

2.14.2.6 SCHOOLS FROM MEMBER HIGH SCHOOLS MAY BE COMBINED FOR UNIFIED PROGRAMS TO FIELD A COMMON PARTICIPATING GROUP WITH AN AGREEMENT MADE JOINTLY BY THE BOARDS OF EDUCATION OF THE INVOLVED MEMBER SCHOOLS.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? YES

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? YES

Rationale for the proposed change:

PROS:

By bringing together people with and without intellectual disabilities, as teammates on the field of play, unified activities break down the walls of social exclusion enabling all participants to gain a new appreciate for one and other, dispel fear, misperceptions and low expectations, develop friendships and pave the way for broader social inclusion in the community.

Grants are available for Special Olympics programs for those serious about growing Unified Sports. The administration and oversight would be under the umbrella of the NSAA to provide consistency in the application of NSAA Bylaws and Approved Rulings.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2014-15

F. This proposal is submitted by: Dan Novak, Elmwood-Murdock

The proposal deals with: Yearbook: Article 3 Section: 3.1.1.2, 3.11.7.1 Page: 1,14

Activities Manual: Softball Page: 3-16

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

3.1.1.2

The division of sports seasons shall be as follows: No school shall register more than one varsity team per sport and no student shall participate simultaneously in more than one sport per season. Note: Week designations are for the Standardized Calendar. The Standardized Calendar usually begins with the first full Week in July.

At the end of the chart.

Seasons Begin

Add the following:

SUMMER DATE OF FIRST PRACTICE- DATE OF FIRST CONTESTS- CLOSE OF SEASON

BOYS BASEBALL- MONDAY, WEEK 44 - MONDAY, WEEK 47 STATE TOURNAMENT

GIRLS SOFTBALL - MONDAY, WEEK 44 - MONDAY, WEEK 47 STATE TOURNAMENT

3.11.7.1

Girls softball shall be conducted during the fall sports season AND/OR SUMMER SPORTS SEASON.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? YES

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

1. No impact on classroom instruction.
2. More opportunities for students to compete in athletics.
3. Allows additional schools an opportunity to offer athletic programs which are not detrimental to existing programs.

(No choice needs to be made among softball and other spring sports)

4. Allow schools to play in current setup or choose the summer season.
5. Holds summer softball athletes/programs accountable per NSAA guidelines.
6. Weather may be more favorable with games starting in May and ending in July.
7. Less conflicts for rescheduling postponed games.
8. Will increase community and school relations during the summer.
9. Will generate income through concessions and gate.

CONS:

1. Additional cost for schools not already offering softball.
2. Extended supervision by administration or other school personnel.

PROPOSED IMPLEMENTATION DATE: May 2, 2016

G. This proposal is submitted by: Dan Novak, Elmwood-Murdock

The proposal deals with: Yearbook: Article 3 Section: 3.1.1.2,3.11.2.1 Page: 1,13

Activities Manual: Baseball Page: 3-19

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: **ADDITIONS** are in all capital letters. (Changes/Deletions are in parentheses.)

3.1.1.2 The division of sports seasons shall be as follows: No school shall register more than one varsity team per sport and no student shall participate simultaneously in more than one sport per season.

Note: Week designations are for the standardized calendar. The standardized calendar usually begins with the first full week of July.

3.1.1.2

At the end of the chart Season Begins, add the following:

SUMMER Date of 1st Practice - Date of first Contest - Close of Season

BOYS BASEBALL- MONDAY, WEEK 44 - MONDAY, WEEK 47- STATE TOURNAMENT

GIRLS SOFTBALL - MONDAY, WEEK 44- MONDAY, WEEK 47 - STATE TOURNAMENT

3.11.2.1

Baseball shall be conducted during the spring sport season and SUMMER SPORT SEASON

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? YES

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

1. No impact on classroom instructional time.
2. More opportunities for students to compete in athletics.
3. Allows additional schools an opportunity to offer athletic programs which are not detrimental to existing programs.
(No choice needs to be made between baseball and other spring sports.)
4. Allows schools to play in current format or choose the summer season.
5. Holds summer baseball athletes/programs accountable per NSAA guidelines.
6. Weather may be more favorable with games starting in May and ending in July.
7. Less conflicts for rescheduling postponed activities.
8. Will increase community and school relations during the summer.
9. Will generate income through concessions and gate.

CONS:

1. Additional cost for schools not already offering baseball.
2. Extended supervision by administration/school personnel.

PROPOSED IMPLEMENTATION DATE: May 2, 2016

H. This proposal is submitted by: Jason Ryan, Papillion-La Vista

The proposal deals with: Yearbook: Article 3 Section: 3.11.7.3 Page: 14

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

3.11.7.3 No team representing a member school may participate in more than seventeen dates in addition to the state sponsored series of tournaments from the date of the first permitted contest to

the close of the State Softball Tournament. Participation in any softball tournament shall count as one date of the seventeen dates permitted in which the team participates. A team may not participate in more than five tournaments which includes the conference tournament.

IN CLASS A TEAM MAY NOT PARTICIPATE IN MORE THAN SIX TOURNAMENTS WHICH INCLUDES THE CONFERENCE TOURNAMENT.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

1. There are 2 open weekends in the softball season (7 weeks besides Districts & State) with 5 tournaments. This would allow teams to only have one open weekend.
2. Because of rain outs which have happened for a majority of teams at least one weekend a year for the last 6-7 years, this would allow them to make up games that historically are lost.
3. More accurate wild card points because of the option to play more games.
4. A majority of the games would be local for Omaha and Lincoln teams which is a large majority of the Class A teams.
5. Class A teams can choose not to play the 6th tournament.

CONS:

1. Could be additional travel for some teams, but they can choose not to play a 6th tournament.

PROPOSED IMPLEMENTATION DATE: Fall 2014

I. This proposal is submitted by: Tom Kerkman, Omaha Westside

The proposal deals with: Yearbook: Article 4 Section: 4.1 - 49 Page: 4

Activities Manual: Debate Bylaws Page: 4

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses-)

Debate Bylaws—Article 4

4.1 PURPOSE

4.1.1 The objective of this activity shall be the promotion of the science of argumentation and the art of debate among the students of the secondary schools of Nebraska.

4.2 DEFINITION

4.2.1 Debate activities shall be defined to include all interscholastic ~~(cross-examination format) competition and (Lincoln-Douglas format competition.)~~

4.3 ELIGIBILITY

4.3.1 Student Eligibility. In order for students to participate in varsity competition, they must meet the eligibility requirements established for all activities. (Article 2)

4.3.1.1 Certificate of Eligibility. Prior to the first date permitted for interschool competition in each activity, each member school shall submit an on-line list of all students participating and eligible to participate in each activity.

4.3.1.2 In order to participate in a subdistrict, district or state contest in a particular activity, a student is required to have been a member of a school's team or group in that particular activity for at least twenty school days prior to the first day of the subdistrict, district or state competition. An exception to this requirement would be if a student was unable to be a member of a school's team or group due to injury, illness or transfers from another school.

4.3.2 Participation Limited to School Team. During the debate season, a student shall not participate in any debate competition other than as a representative of his/her school. An exception is made for students participating in the National Speech Tournament and in competition sponsored by governmental agencies or organizations such as civic and service clubs.

4.3.2.1 To determine if a school is in violation of permitting students to participate in unauthorized debate competition, the following factors will be considered:

- a. Did the coach or sponsor of the debate team or organization enter the individuals in the competition?
- b. Were school funds used to pay entry fees or any expenses for the individual students?
- c. Were school-purchased equipment or materials used by the student?
- d. Were the individual students under the supervision of the school while traveling to and from the site of such competition and/or during the competition?
- e. Did the individual student actually debate, speak or in any way perform in the debate competition?
- f. Was the school name or a name which might be interpreted as a school name used?

4.3.2.2 A school in violation shall be subject to a penalty as set forth in Article 2.11 NSAA Bylaws.

4.3.3 Supervision. The sponsor, coach, or an authorized faculty member must accompany the team or individual(s) in all interschool competition.

4.4 SANCTIONING OF DEBATE COMPETITION

4.4.1 Intrastate Competition. Debate tournaments involving only Nebraska high schools do not require a sanction.

4.4.2 Interstate Competition. Members of the NSAA may participate in debate tournaments at an out-of-state school provided the host school has complied with the rules and regulations of its own State Association and the accreditation regulations of the North Central Association. Sanctions must be granted by the Activities Association of the host state or the National Association of Secondary School Principals. (Refer to Article 1.8, NSAA Constitution for sanctioning procedure.)

4.5 SEASON AND PARTICIPATION LIMITATIONS

4.5.1 Length of Season. The debate season is defined as the period of time from Friday immediately preceding the first Saturday in November until the last day of March.

4.5.2 First Date of Competition. No school may participate in any interscholastic debate tournament held prior to the Friday immediately preceding the first Saturday in November.

4.5.3 End of Season. The debate season shall end no later than the last week in March. ~~(No schools may participate in debate tournaments after this date, with the exception of the National Speech Tournament.)~~

4.5.4 One Contest Per Week. Participation in interscholastic debate competition by any high school student shall be limited to one meet per calendar week (Monday through Saturday), with a maximum of twelve (12) meets from the date of the first permitted contest to the last day in March.

4.5.5 Days Competition Permitted. Schools shall compete in debate tournaments on Friday and Saturday only. There shall be no interscholastic debate competition on Sunday.

4.5.6 December Moratorium. Each school year there will be five consecutive days in December where there shall be no practice or interschool competition by individuals or teams in any debate activity. The specific dates of each five-day period will be set by the Board of Directors three years in advance. (Refer to NSAA Calendar for these dates.) [The moratorium is to include December 24 and 25 and the 5-days must be consecutive for all activities.]

~~4.6 TIME AND ORDER OF SPEAKERS~~

~~4.6.1 Cross-Examination Format. The sequence of speakers for cross-examination shall be as follows:~~

~~First Affirmative Constructive 8 minutes.~~

~~Cross-Examination of First Affirmative Constructive by one of the Negative team members 3 minutes.~~

~~First Negative Constructive 8 minutes.~~

~~Cross-Examination of First Negative Constructive by one of the Affirmative team members 3 minutes.~~

~~Second Affirmative Constructive 8 minutes.~~

~~Cross-Examination of Second Affirmative Constructive by other Negative team members 3 minutes.~~

~~Second Negative Constructive 8 minutes.~~

~~Cross-Examination of Second Negative Constructive by other Affirmative team members 3 minutes.~~

~~First Negative Rebuttal-5 minutes.~~

~~First Affirmative Rebuttal-5 minutes.~~

~~Second Negative Rebuttal-5 minutes.~~

~~Second Affirmative Rebuttal-5 minutes.~~

~~4.6.1.1 Time shall not be taken out for applause, but shall be for unavoidable interruptions.~~

~~4.6.1.2 Time shall be kept with time cards and the timekeeper shall stand when time has elapsed and remain standing until the debater ceases talking. The debater may complete a last sentence (with limitations) before retiring.~~

~~4.6.2 Lincoln Douglas Format. The following format shall be used for Lincoln Douglas Debate:~~

~~Six-minute Affirmative constructive speech.~~

~~Three-minute Negative cross-examination period.~~

~~Seven-minute Negative constructive speech.~~

~~Three-minute Affirmative cross-examination period.~~

~~Four-minute Affirmative rebuttal.~~

~~Six-minute Negative rebuttal.~~

~~Three-minute Affirmative rebuttal.~~

~~4.7 CONDUCT OF PARTICIPANTS~~

~~4.7.1 Scouting. Scouting is not permitted.~~

~~4.7.2 Coaching. Debaters shall receive no coaching or signals from their coach or students from their school while the debate is in progress.~~

~~4.7.3 Penalties. Judges are authorized to penalize debate teams for any unethical practices.~~

~~4.8 THE DEBATE QUESTION~~

~~4.8.1 Cross-Examination Question. The National Federation of State High School Associations question shall be used unless the majority of the schools registered for participation in debate with the Nebraska School Activities Association decide by referendum to use some other question.~~

~~4.8.2 Lincoln Douglas Question. The topic will be a question of value and will be the spring topic for that year selected by the National Forensic League. The topic will be announced to all schools in early February.~~

~~4.9 JUDGES INSTRUCTIONS~~

~~4.9.1 Judges Instructions. The instructions for judges are to be printed in a judges manual. A judges manual shall be provided for each judge.~~

~~4.9.2 Lincoln Douglas. The resolution to be debated will be a proposition of value, rather than a proposition of policy. The debaters are encouraged to develop argumentation that explores the values proposed in the resolution. Students are not responsible for presenting a plan to implement the proposition or to present plan attacks.~~

~~4.9.2.1 The burdens on the affirmative and negative positions are not prescribed as they may be in the cross-examination debate. Decision rules are fair issues to be debated in rounds.~~

~~4.9.2.2 In reaching a decision, a judge should ask the following questions:~~

~~a. Which debater was more persuasive?~~

~~b. Which debater communicated more effectively?~~

~~c. Did the debater support his/her position appropriately, using logical argumentation throughout and evidence where necessary?)~~

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS: Debate manual needed to be updated.

CONS: none

PROPOSED IMPLEMENTATION DATE: 9/30/13

J. This proposal is submitted by: Tom Kerkman, Omaha Westside
The proposal deals with: Yearbook: **Article 7 Section: 7.3.2 Page: 3**
Activities Manual: Music **Page: 9**

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: **ADDITIONS** are in all capital letters. (Changes/Deletions are in parentheses.)

7.7.3.2 Maximum entries by class

Class AA 48 plus ~~(20 strings)~~, plus 2 piano solos

Class A 36 plus ~~(16 strings)~~, plus 2 piano solos

Classes B and C 30 plus ~~(16 strings)~~, plus 2 piano solos

Class D 24 plus ~~(16 strings)~~, plus 2 piano solos

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

This proposal increases by four (4), the number of string entries allowed at NSAA District Music Contest for every school classification. Increasing the number of string entries will increase participation opportunities for string students and improve the balance between entries of instrumental and vocal categories which are now split on the instrumental side between band and string performances.

CONS:

The total cost to schools for entry fees will increase slightly if they choose to enter additional string performances.

PROPOSED IMPLEMENTATION DATE: 2014-15

II. Change in Approved Rulings (Board of Director Action)

A. This proposal is submitted by: Mike Dempsey, Omaha Gross Catholic
The proposal deals with:

Activities Manual: Basketball **Page:** 10,11

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: **ADDITIONS** are in all capital letters. (Changes/Deletions are in parentheses.)

Class B schools are divided into ~~(six)~~ EIGHT districts. Class B will have ~~(five)~~ FOUR teams each in ~~(four)~~ EIGHT districts and six teams in two districts. The schools were assigned to districts on a geographical basis starting with the schools in western Nebraska and working east. North to south direction was used in some cases in order to decrease the distance between the schools within a district.

GIRLS CLASS B DISTRICTS WILL BE MONDAY AND TUESDAY OF WEEK 33. THE WINNERS OF THE EIGHT DISTRICTS AND THE NEXT HIGHEST EIGHT HIGHEST WILDCARDS (SIXTEEN TOTAL) WILL BE SERPENTINED AND PLAY ON SATURDAY OF WEEK 33 IN SUBSTATE. BOYS CLASS B DISTRICTS WILL BE MONDAY AND TUESDAY OF WEEK 34. THE WINNERS OF THE EIGHT DISTRICTS AND THE NEXT EIGHT HIGHEST WILDCARDS (SIXTEEN TOTAL) WILL BE SERPENTINED AND PLAY ON SATURDAY OF WEEK 34 IN SUBSTATE.

A.)The winning boys' team and the winning girls' team in each district will qualify for the SUB-STATE State Championship.

B.) ~~(Two)~~ EIGHT additional boys' teams and ~~(two)~~ EIGHT additional girls' teams will also qualify for the SUB-STATE State Championship on the basis of the wild card selection procedure.

C.) SIXTEEN TEAMS WILL BE SEEDED ACCORDING TO NSAA POWER POINTS AND PLAY A SUB-STATE GAME, THE GAME WILL BE PLAYED AT THE HIGHEST SEED. THE EIGHT SUB-

STATE GAMES WILL ADVANCE TO THE STATE TOURNAMENT.

D.) USING A SIXTEEN TEAM BRACKET, THE PREVIOUSLY APPROVED NSAA WILD CARD POINT SYSTEM AND WILD CARD POINT SYSTEM TIEBREAKER WILL BE USED TO SEED THE SIXTEEN QUALIFYING TEAMS.

E.) ACCORDING TO THE POINT SYSTEM AND POINT SYSTEM TIEBREAKER RULES, THE EIGHT REMAINING TEAMS WILL BE RE-SEEDED AFTER THE SUB-STATE ROUND FOR THE STATE TOURNAMENT.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

This proposal will decrease travel for districts but might increase travel for one game of Sub-State.

This is similar to the football playoffs that are now in place.

We would have district geographically on Monday and Tuesday and Sub-State on Saturday of district week. This would eliminate loss of instruction time.

Games played at the highest district seed would/should increase revenue for the NSAA.

More wild card teams qualify for Sub-State.

Strong districts won't be penalized for qualifying for Sub-State.

This will reward teams for strength of schedule with NSAA power points

Believe revenue will be increased because of play in districts and Sub-State.

CONS: One school may have to travel across the state to play in a one game Sub-State

PROPOSED IMPLEMENTATION DATE: 2014-2015 School year

B. This proposal is submitted by: Mike Dempsey, Omaha Gross Catholic

The proposal deals with: Activities Manual: Basketball Page: 10,11

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

Class B schools are divided into (~~six~~) EIGHT districts. Class B will have five (FOUR) teams each in four (EIGHT) districts and six teams in two districts. The schools were assigned to districts on a geographical basis starting with the schools in western Nebraska and working east. North to south direction was used in some cases in order to decrease the distance between the schools within a district.

GIRLS CLASS B DISTRICTS WILL BE MONDAY AND TUESDAY OF WEEK 33. THE WINNERS OF THE EIGHT DISTRICTS AND THE NEXT HIGHEST EIGHT HIGHEST WILDCARDS (SIXTEEN TOTAL) WILL BE SERPENTINED AND PLAY ON SATURDAY OF WEEK 33 IN SUBSTATE. BOYS CLASS B DISTRICTS WILL BE MONDAY AND TUESDAY OF WEEK 34. THE WINNERS OF THE EIGHT DISTRICTS AND THE NEXT EIGHT HIGHEST WILDCARDS (SIXTEEN TOTAL) WILL BE SERPENTINED AND PLAY ON SATURDAY OF WEEK 34 IN SUBSTATE.

A.)The winning boys' team and the winning girls' team in each district will qualify for the SUB-STATE State Championship.

B.)(~~Two~~) EIGHT additional boys' teams and (~~two~~) EIGHT additional girls' teams will also qualify for the SUB-STATE State Championship on the basis of the wild card selection procedure.

C.) SIXTEEN TEAMS WILL BE SEEDED ACCORDING TO NSAA POWER POINTS AND PLAY A SUB-STATE GAME, THE GAME WILL BE PLAYED AT THE HIGHEST SEED IF THE TEAMS ARE WITHIN 125 MILES OF EACH OTHER. IF THEY ARE FARTHER THAN 125 MILES, THE HOST SCHOOL AND NSAA WILL FIND A NUETRAL SITE INBETWEEN BOTH SCHOOLS. THE EIGHT SUB-STATE GAMES WILL ADVANCE TO THE STATE TOURNAMENT.

D.) USING A SIXTEEN TEAM BRACKET, THE PREVIOUSLY APPROVED NSAA WILD CARD POINT SYSTEM AND WILD CARD POINT SYSTEM TIEBREAKER WILL BE USED TO SEED THE SIXTEEN QUALIFYING TEAMS.

E.) ACCORDING TO THE POINT SYSTEM AND POINT SYSTEM TIEBREAKER RULES, THE EIGHT REMAINING TEAMS WILL BE RE-SEEDED AFTER THE SUB-STATE ROUND FOR THE STATE TOURNAMENT.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

This proposal will decrease travel for districts but might increase travel for one game of Sub-State.

This is similar to the football playoffs that are now in place.

This proposal would eliminate one school traveling clear across the state to play in Sub-State and force both teams to meet in the middle if they are more than 125 miles from each other.

We would have district geographically on Monday and Tuesday and Sub-State on Saturday of district week. This would eliminate loss of instruction time.

Games played at the highest district seed would/should increase revenue for the NSAA.

More wild card teams qualify for Sub-State.

Strong districts won't be penalized for qualifying for Sub-State.

This will reward teams for strength of schedule with NSAA power points

Believe revenue will be increased because of playing districts and Sub-State.

CONS:

NSAA and Highest seed may need to find a site for Sub-State in between two schools.

PROPOSED IMPLEMENTATION DATE: 2014-2015 School year

C. This proposal is submitted by: Cedar Bluffs Public School

The proposal deals with: Activities Manual: Football Page: 10

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

Classifications

The 2012-13 NSAA Football Classifications are posted under Football on the NSAA web site.

Football Classifications for the 2012-13 school years are based on enrollment figures turned into the Department of Education, September 2011.

1. Member schools shall be divided into ~~(six)~~ SEVEN classes for participation in the state football playoffs.

2. The 2012-13 Football Classifications have been determined in the following manner.

a. Class A--28 largest schools, registered for football

b. Class B--32 next largest schools, registered for football

c. Classes C1 and C2--the remaining schools playing 11-man football are divided into two classes with approximately equal numbers of schools in each class.

d. Classes D1 and D2--schools playing 8-man football are divided into ~~(two)~~ THREE classes with approximately equal numbers of schools in each class.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? YES

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

As more schools opt to play 8 man football due to declining enrollment, the numbers continue to grow and the disparity between large 8-man schools and smaller ones become greater. With growing concerns around concussions, I have watched as schools with 40 plus rosters compete against schools with 15 or less. The schools that have 15 kids out for football are forced to play freshman and sophomores that generally are outweighed by 40-60 pounds. This opens up more liability to our schools as well as the NSAA. Class A has 28 schools, Class B has 32 and the remaining 11 man schools make up 2 classes of 48, which has steadily declined. Why does 8 man schools get relegated to having 2 classes of 57? Dividing all the 8 man schools into 3 classes would still mean 38 in each division this year, which is still less than A and B and will continue to grow as the population of Nebraska continues to shift to urban areas.

CONS:

NSAA would have to host one additional state championship game for the new division, which may lead to additional costs, but could also generate more income.

PROPOSED IMPLEMENTATION DATE: Fall 2014-2015

D. This proposal is submitted by: Mike McMahon, Omaha Skutt Catholic

The proposal deals with: Activities Manual: Softball Page: 12

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

[Class B and C district assignments are based on geographic location starting west and moving east with consideration also given to north and south to reduce travel.]

Class B WILL BE DIVIDED INTO TWO REGIONS – WEST AND EAST. THE TWELVE MOST WESTERN SCHOOLS IN THE STATE WILL MAKE UP THE WEST REGION. THEY WILL BE ASSIGNED INTO TWO DISTRICTS USING A SERPENTINE METHOD BASED UPON THE NSAA WILD CARD POINT SYSTEM. THE REST OF THE CLASS B SCHOOLS WILL BE IN THE EAST REGION. THEY WILL BE ASSIGNED INTO FOUR DISTRICTS USING A SERPENTINE METHOD BASED UPON THE NSAA WILD CARD POINT SYSTEM. THE HIGHEST SEEDED TEAM WILL HOST EACH DISTRICT UNLESS THEY REFUSE AND THEN IT MOVES TO 2ND SEEDED TEAM, ETC.

Explanation:

Softball districts will change to being serpentine, by two serpentine areas current Districts 1-4 (1-28 serpentine) and Districts 5-6 (1-12 serpentine), based on the current geographical district format. Two wild card positions would still remain for the entire state, based off wild card points.

Here is what it would have looked like using this years points and districts:

Class B:

- 1. York (32-1), 45.8182
- 2. Omaha Skutt Catholic (24-4), 45.4286
- 3. Elkhorn South (25-5), 45.2333
- 4. Blair (22-6), 44.3929
- 5. Norris (22-6), 44.1429
- 6. Beatrice (22-8), 43.8333
- 7. Lincoln Pius X (17-11), 42.8571
- 8. Ralston (21-12), 42.4848
- 9. Elkhorn (17-12), 42.2759
- 10. Fairbury/Thayer Central (18-12), 42.1000
- 11. Gretna (15-12), 42.0741
- 12. Waverly (16-13), 41.5172
- 13. Seward (13-15), 41.2143
- 14. Crete (16-14), 40.8667

- 15. Bennington (11-20), 39.5484
- 16. Wisner-Pilger (14-17), 39.3871
- 17. Omaha Gross Catholic (10-20), 39.3667
- 18. Auburn/HTRS (12-15), 38.9259
- 19. DC West/Concordia (10-19), 38.4138
- 20. Omaha Duchesne Academy (8-17), 38.3600
- 21. Omaha Mercy/Brownell-Talbot (7-21), 38.1786
- 22. Plattsmouth (6-18), 37.9583
- 23. David City/East Butler (11-20), 37.5484
- 24. Aurora (8-21), 37.4828
- 25. Schuyler (9-22), 37.3226
- 26. Lutheran High Northeast (5-18), 36.2609
- 27. Platteview (2-18), 36.1000
- 28. Nebraska City (0-24), 35.0833

EASTERN Districts B-1 through B-4

B-1 (1-8-9-16-17-24-25) B-2 (2-7-10-15-18-23-26) B-3 (3-6-11-14-19-22-27) B-4 (4-5-12-13-20-21-28)

York Skutt Elkhorn South Blair

Ralston Pius Beatrice Norris

Elkhorn Fairbury Gretna Waverly

Wisner Bennington Crete Seward

Gross Catholic Auburn DC West Duchesne

Aurora David City Plattsmouth Mercy

Schuyler Lutheran N.E. Platteview Nebraska City

WESTERN Districts B-1 through B-4

1. Northwest (29-3), 44.7813

2. North Platte (25-9), 44.1176

3. Adams Central (25-8), 42.8788 B-5 (1-4-5-8-9-12) B-6 (2-3-6-7-10-11)

4. McCook (18-13), 41.6129 Northwest North Platte

5. Holdrege (20-15), 41.5714 McCook Adams Central

6. GICC/Doniphan-Trumbull (16-13), 41.1379 Holdrege GICC

7. Gering (20-9), 40.8966 Cozad Gering

8. Cozad (14-15), 40.0690 Hastings Lexington

9. Hastings (13-23), 39.5278 Alliance Scottsbluff

10. Lexington (11-18), 39.1034

11. Scottsbluff (7-21), 37.2857

12. Alliance (0-19), 34.5263

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

1. Equality of teams in each district

2. More interest of other teams around the state with unknown districts

3. Allow teams to play other teams who they haven't seen in regular season competition

CONS:

1. Possible increase in travel for some teams.

PROPOSED IMPLEMENTATION DATE: Fall 2014

E. This proposal is submitted by: Steve Throne, Millard South

The proposal deals with: Activities Manual: Softball Page: 15, 18

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: **ADDITIONS** are in all capital letters. (Changes/Deletions are in parentheses.)

THE CLASS A STATE TOURNAMENT WILL BE SET UP WITH TWO FOUR-TEAM BRACKETS (WITH THE 1 VS 8 AND 4 V 5 SEEDS IN ONE BRACKET AND THE 2 VS 7 AND 3 VS 6 SEEDS IN THE OTHER BRACKET) PLAYING A DOUBLE ELIMINATION FORMAT TO ESTABLISH A POOL PLAY CHAMPION. THE CHAMPIONSHIP GAME WILL CONSIST OF THE WINNER OF POOL ONE VERSUS THE WINNER OF POOL TWO IN A SINGLE GAME, WINNER-TAKE-ALL STATE CHAMPIONSHIP GAME.

ONE FIELD: TIMES

GAME 1: W 9:00 AM

GAME 2: W 11:30 AM

GAME 3: W 2:00 PM

GAME 4: W 4:30 PM

GAME 5: W 7:00 PM

GAME 6: TH 9:00 AM

GAME 7: TH 11:30 AM

GAME 8: TH 2:00 PM

GAME 9: TH 4:00 PM

GAME 10: TH 7:00 PM

(IF NECESSARY) GAME 11: FR 9:00 AM

(IF NECESSARY) GAME 12: FR 11:30 AM

(STATE TITLE GAME)GAME 13: FR 3:00 PM

NOTE: STATE TITLE GAME IS ONE GAME WINNER TAKE ALL

TWO FIELD: TIMES

GAME 1: W 10:00 AM (TOP FIELD)

GAME 2: W 12:30 PM (TOP FIELD)

GAME 3: W 3:00 PM (TOP FIELD)

GAME 4: W 5:30 PM (TOP FIELD)

GAME 5: TH 10:00 AM (FIELD 2)

GAME 6: TH 12:30 PM (FIELD 2)

GAME 7: TH 10:00 AM (TOP FIELD)

GAME 8: TH 12:30 PM (TOP FIELD)

GAME 9: TH 3:00 PM (TOP FIELD)

GAME 10: TH 5:30 PM (TOP FIELD)

(IF NECESSARY)

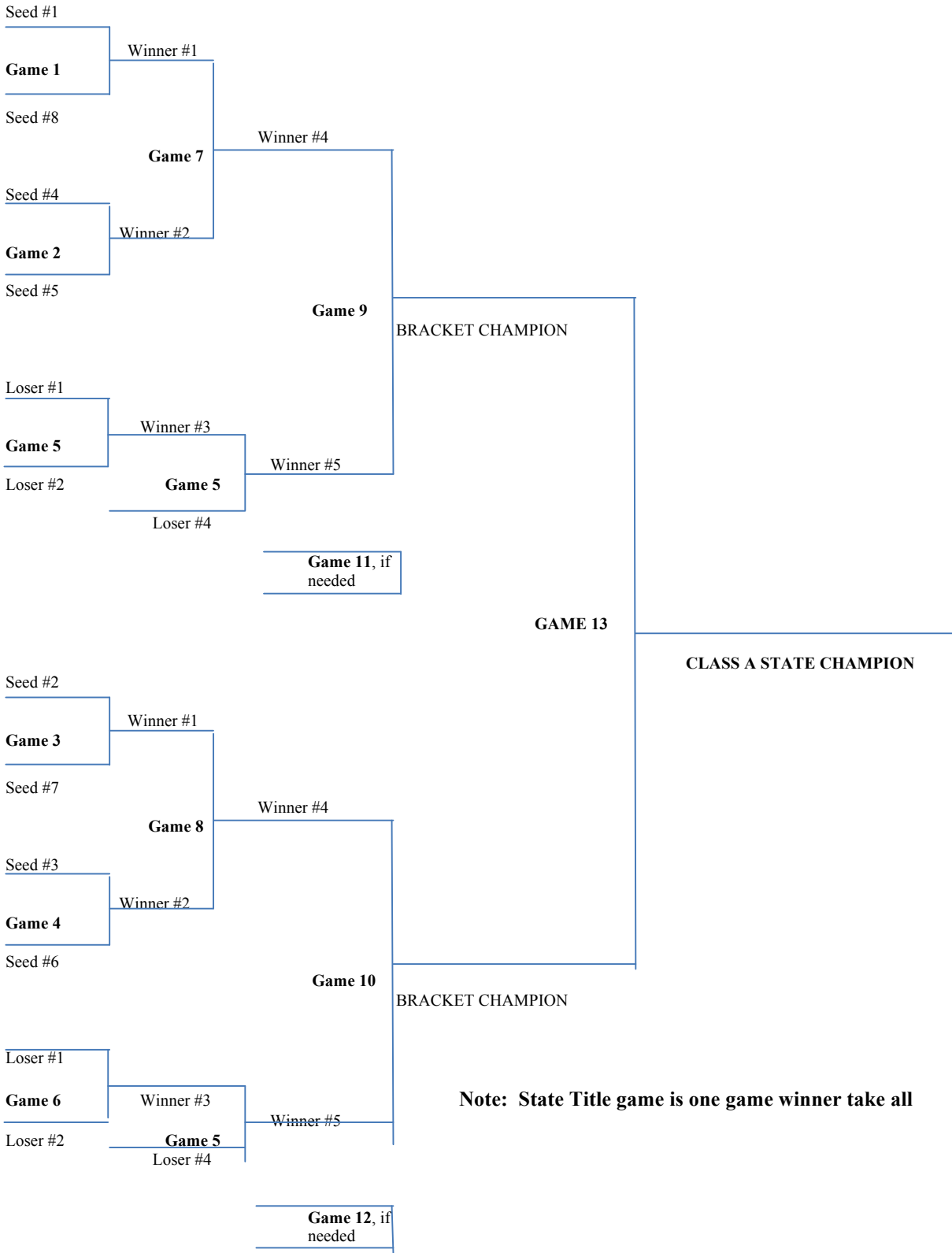
GAME 11: FR 10:00 AM (TOP FIELD)

(IF NECESSARY) GAME 12: FR 10:00 AM (FIELD 2)*

(STATE TITLE GAME) GAME 13: FR 3:00 PM (TOP FIELD) **

*NOTE: IF ONLY ONE IF NECESSARY GAME, IT WILL BE ON MAIN FIELD

** NOTE: STATE TITLE GAME IS ONE GAME WINNER TAKE ALL



- Will this proposal impact cost to the School? NO**
- Will this proposal impact cost to the NSAA? NO**
- Will this proposal increase travel for the participating schools? NO**
- Will this proposal impact a student or coach's loss of instruction time? NO**

Rationale for the proposed change:

PROS:

- Less state tournament games, eliminating teams playing three games in one day
- Would avoid a Seed One versus Seed Two matchup before the State Championship Game
- A single, winner-take-all championship game opens up options for broadcasting the game live
- No new administrative cost
- Realistically, the entire tournament could be played on a single field making it more fan friendly
- Fewer games would reduce staff and cost of hiring umpiring crews
- As baseball saw an increase in gate revenue, it would be a gender proportionate opportunity for softball to isolate the Class A tournament, making it more fan friendly for attendance

CONS: None at this time

PROPOSED IMPLEMENTATION DATE: 2014-15

E. This proposal is submitted by: Steve Bischof/Roger Ortmeier, Elkhorn South

The proposal deals with: Activities Manual: Tennis Manual Page: 9

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: **ADDITIONS** are in all capital letters. (Changes/Deletions are in parentheses.)

Classification - Delete - ~~(the 28 largest schools registered for the sport are placed in Class A unless a school request to compete in Class A, with the remaining registered schools placed in Class B).~~

Replace with - **SCHOOLS REGISTERED FOR TENNIS WILL BE DIVIDED EQUALLY REPRESENTING CLASS A AND CLASS B. IF THE DIVISION OF SCHOOLS IS UNEQUAL, THE LARGER NUMBER OF SCHOOLS WILL BE PLACED IN CLASS A WITH THE REMAINING SCHOOLS PLACED IN CLASS B.**

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

With only 28 teams in Class A, Class B now has 33 girls teams. This means Class B has to run an extra round of "play-in" matches at the Girls State Tennis tournament. Dividing the teams evenly will give both Class A and Class B the ability to run a 32 team tournament bracket even with the addition of three more schools adding girls tennis. With 55 schools offering boys tennis, nine more schools could be added with both classes able to utilize the 32 team tournament bracket.

CONS:

There is no additional expense to splitting the teams evenly between the classes. Three schools would have to move from Class B to Class A.

PROPOSED IMPLEMENTATION DATE: It could be implemented for the 2014 Spring Season, or wait until the 2014-15 school year.

F. This proposal is submitted by: Greg Lamberty / Alan Pokorny, Bennington

The proposal deals with: Activities Manual: Wrestling Page: 16

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: **ADDITIONS** are in all capital letters. (Changes/Deletions are in parentheses.)

Class D:

1. Schools are assigned to (a) ~~FOUR districtS (according to the school's geographical location)~~ USING A TRUE SERPENTINE METHOD WITH RETURNING STATE POINTS AS THE MAIN

MEANS OF ASSIGNMENT. (~~Beginning with the school located the farthest west, schools to the east are added until the pre-determined number of schools which are to compose a district is reached. North to south direction may be used to reach an equal division of teams.~~) IF SCHOOLS HAVE THE SAME NUMBER OF RETURNING STATE POINTS, THE SCHOOL WITH THE MOST RETURNING STATE QUALIFIERS WILL BE SEEDED HIGHER. IF TEAMS HAVE NO RETURNING STATE POINTS, THEY WILL BE PLACED IN THE CLOSEST GEOGRAPHICAL DISTRICT. IF TEAMS HAVE ONE OR MORE RETURNING QUALIFIERS, BUT NO RETURNING STATE POINTS, THEY WILL BE PLACED IN A DISTRICT AHEAD OF THOSE TEAMS WITH NO RETURNING POINTS AND NO QUALIFIERS. ONCE THE STATE TOURNAMENT IS CONCLUDED NO FURTHER CIRCUMSTANCES WILL BE CONSIDERED.

A. THE SCHOOL WITH THE MOST RETURNING STATE POINTS WILL BE PLACED IN DISTRICT 1, THE SECOND MOST IN DISTRICT 2, THE THIRD MOST IN DISTRICT 3, THE FOURTH MOST IN DISTRICT 4, THE FIFTH MOST IN DISTRICT 4, THE SIXTH MOST IN DISTRICT 3, ETC., UNTIL ALL SCHOOLS ARE ASSIGNED.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? YES

Rationale for the proposed change:

PROS:

- Assigning Districts in this manner will allow for more balanced district assignments.
- With the State Dual Tournament qualifying criteria based on the district tournament, it is logical to spread the strongest returning teams out evenly.
- The seeding for the State Dual Tournament will now be more logical with the districts more even.
- The individual State Tournament would benefit from equaling out the power in all districts.
- This proposal follows Class A's district tournament policy.
- This proposal follows the football state playoff format that no longer accounts for geography.
- With TrackWrestling mandatory for every tournament, the seeding of each district tournament would be easy.
- The District Host Site would still be selected at a central location for the teams in that district.

CONS:

Possible increased costs on travel, lodging and maybe additional instructional time missed depending on the location of the district.

PROPOSED IMPLEMENTATION DATE: 2014-2015

G. This proposal is submitted by: Greg Lamberty / Alan Pokorny, Bennington

The proposal deals with: Activities Manual: Wrestling Page: 16

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

Class C:

1. Schools are assigned to (a) FOUR districtS (~~according to the school's geographical location~~) USING A TRUE SERPENTINE METHOD WITH RETURNING STATE POINTS AS THE MAIN MEANS OF ASSIGNMENT. (~~Beginning with the school located the farthest west, schools to the east are added until the pre-determined number of schools which are to compose a district is reached. North to south direction may be used to reach an equal division of teams.~~) IF SCHOOLS HAVE THE SAME NUMBER OF RETURNING STATE POINTS, THE SCHOOL WITH THE MOST RETURNING STATE QUALIFIERS WILL BE SEEDED HIGHER. IF TEAMS HAVE NO RETURNING STATE POINTS, THEY WILL BE PLACED IN THE CLOSEST GEOGRAPHICAL DISTRICT . IF TEAMS HAVE ONE OR MORE RETURNING QUALIFIERS, BUT NO RETURNING STATE POINTS, THEY WILL BE PLACED IN A DISTRICT AHEAD OF THOSE TEAMS WITH NO RETURNING POINTS

AND NO QUALIFIERS. ONCE THE STATE TOURNAMENT IS CONCLUDED NO FURTHER CIRCUMSTANCES WILL BE CONSIDERED.

A. THE SCHOOL WITH THE MOST RETURNING STATE POINTS WILL BE PLACED IN DISTRICT 1, THE SECOND MOST IN DISTRICT 2, THE THIRD MOST IN DISTRICT 3, THE FOURTH MOST IN DISTRICT 4, THE FIFTH MOST IN DISTRICT 4, THE SIXTH MOST IN DISTRICT 3, ETC., UNTIL ALL SCHOOLS ARE ASSIGNED.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? YES

Rationale for the proposed change:

PROS:

- Assigning Districts in this manner will allow for more balanced district assignments.
- With the State Dual Tournament qualifying criteria based on the district tournament, it is logical to spread the strongest returning teams out evenly.
- The seeding for the State Dual Tournament will now be more logical with the districts more even.
- The individual State Tournament would benefit from equaling out the power in all districts.
- This proposal follows Class A's district tournament policy.
- This proposal follows the football state playoff format that no longer accounts for geography.
- With TrackWrestling mandatory for every tournament, the seeding of each district tournament would be easy.
- The District Host Site would still be selected at a central location for the teams in that district.

CONS:

Possible increased travel and lodging costs to schools. Could also add to instructional time missed depending on the location and distance needed to travel by a school.

PROPOSED IMPLEMENTATION DATE: 2014-2015

H. This proposal is submitted by: Greg Lamberty / Al Pokorny, Bennington

The proposal deals with: Activities Manual: Wrestling Page: 16

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

CLASS B

1. Schools are assigned to (a) FOUR DISTRICTS (~~according to the school's geographic location~~) USING A TRUE SERPENTINE METHOD WITH RETURNING STATE POINTS AS THE MAIN MEANS OF ASSIGNMENT. (~~Beginning with the schools located the farthest west, schools to the east are added until the predetermined number of schools which are to compose a district is reached.~~

~~North to south direction may be used to reach equal division of teams~~). IF SCHOOLS HAVE THE SAME NUMBER OF RETURNING STATE POINTS, THE SCHOOL WITH THE MOST RETURNING STATE QUALIFIERS WILL BE SEEDED HIGHER. IF TEAMS HAVE NO RETURNING STATE POINTS THEY WILL BE PLACED IN THE CLOSEST GEOGRAPHICAL DISTRICT. IF TEAMS HAVE ONE OR MORE RETURNING STATE QUALIFIERS BUT NO RETURNING STATE POINTS THEY WILL BE PLACED IN A DISTRICT AHEAD OF THOSE TEAMS WITH NO RETURNING POINTS AND NO QUALIFIERS. ONCE THE STATE TOURNAMENT IS CONCLUDED NO FURTHER CIRCUMSTANCES WILL BE CONSIDERED.

A. THE SCHOOL WITH THE MOST RETURNING STATE POINTS WILL BE PLACED IN DISTRICT 1, THE SECOND MOST IN DISTRICT 2, THE THIRD MOST IN DISTRICT 3, THE FOURTH MOST IN DISTRICT 4, THE FIFTH MOST IN DISTRICT 4, THE SIXTH MOST IN DISTRICT 3, ETC... UNTIL ALL SCHOOLS HAVE BEEN ASSIGNED.

B. ALL FOUR CLASS B DISTRICTS WILL NOW HAVE 12 TEAMS ASSIGNED IN EACH DISTRICT.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? YES

Rationale for the proposed change:

PROS:

Assigning districts in this manner will allow for more balanced district assignments. With the State Dual tournament qualification criteria based on the District Tournament it is logical to spread the strongest returning teams out evenly. The seeding of the State Dual Tournament will now be more representative of the strongest 8 schools. The Individual State Tournament would benefit from equaling out the district fields in terms of strength of the school. This proposal follows the format utilized by Class A. This proposal follows the Football Playoff format which no longer accounts for geography. The seeding of the District Tournament is done much easier since the use of TrackWrestling is mandatory. District Host Site would be selected at a central location for those schools involved.

CONS:

Possible increase costs for travel & lodging. Increased travel for fans, parents & supporters. Student-athletes could possibly miss instructional time due to travel distance.

PROPOSED IMPLEMENTATION DATE: 2014-2015 Season

I. This proposal is submitted by: Steve Throne, Millard South

The proposal deals with: Activities Manual: Wrestling Page: 29

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling: ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses-)

2013 NSAA Dual Wrestling Championship

This is the first year for the NSAA Dual Wrestling Championship. This is a one-day event to be held on Saturday, February 23, 2013, at the University of Nebraska Kearney-Health & Fitness Center. Qualifying

The team qualifiers for the NSAA Dual Wrestling Championships will be determined by the following criteria:

The team champions from each respective district will be the four automatic qualifiers from each Class.

The remaining four teams from each class will be determined by the following wildcard point system.

1. Total district team points
2. 10 points per wrestler entered in the district tournament (minimum of 10)
3. 5 points per state qualifier

The total points from 1, 2 and 3 will be totaled to determine the remaining team qualifiers for the Dual Championships.

If there are any ties, the following criteria will be used to break any ties.

1. The team with the most team points from the district tournament
- If still tied, proceed with the following steps until the tie is broken:
2. The team with the most wrestlers entered in the district tournament
 3. The team with the most state qualifiers
 4. More District Champions
 5. More District Runner-ups
 6. More District Thirds
 7. More District Consolation Semi-finalists
 8. Higher District Team Place
 9. Flip a coin

Each Class A team that qualifies for the state dual team will be seeded based on the qualifying wildcard point system and EACH TEAM'S PERFORMANCE AT THE STATE INDIVIDUAL

TOURNAMENT. SEEDING WOULD COMBINE WILDCARD POINTS WITH THE FOLLOWING POINT VALUES BASED UPON THE RESULTS OF THE INDIVIDUAL STATE TOURNAMENT.

1. HIGHEST PLACING TEAM - 50 POINTS
2. SECOND HIGHEST PLACING TEAM - 45 POINTS
3. THIRD HIGHEST PLACING TEAM - 40 POINTS
4. FOURTH HIGHEST PLACING TEAM - 35 POINTS
5. FIFTH HIGHEST PLACING TEAM - 30 POINTS
6. SIXTH HIGHEST PLACING TEAM - 25 POINTS
7. SEVENTH HIGHEST PLACING TEAM - 20 POINTS
8. EIGHTH HIGHEST PLACING TEAM - 15 POINTS

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? NO

Rationale for the proposed change:

PROS:

- The new seeding criteria would make the State Dual competition seeding more accurate and would include state level competition points.
- No administrative cost
- The NSAA can hand out team packets before teams leave the individual state tournament at the Century Link Arena.
- The NSAA would save money on postage

CONS: None at this time

PROPOSED IMPLEMENTATION DATE: 2014-15

Monday, November 11, 2013

7:30- 8:15 Complimentary Buffet Breakfast
Kearney Holiday Inn – [Loper Room](#)

8:00 **Registration** – West Convention Center
Exhibits Open - [Ballroom I and II](#)
VENDOR DRAWINGS

9:00-10:30 **Fourth General Session**
“Legal Considerations for Athletic Directors”
Karen Hasse, Harding & Shultz [Rm A B C](#)

10:45 –11:45 **District Cracker**
Barrel Sessions

(Discussion Topics by NSAA)

District I Mark Norvell, Fillmore Central
Wendy Henrichs, Lin East

Room A Jack Tarr, Malcolm

District II Dr. Bob Reznicek, Boys Town
Jerry Barte, OPS

Room B Marty Rogers, Blair

District III Jay Bellar, Battle Creek
Room C Chuck Ross, Wisner-Pilger

(District Rep vote)

District IV Brian Maher, Kearney

Room D Seth Ryker - Gothenburg

District V Alan Gary, Medicine Valley
Room E Galen Kronhofman, Alma

District VI Kent Halley, Mitchell

Room F Mike Brockhaus, Sidney

(District Rep vote)

Vice-President voting in ALL District Meetings

12:00 **NSIAAA Luncheon** [Loper Room](#) –
Conference Drawings

THANK YOU FOR ATTENDING!

BOARD OF DIRECTORS DIRECTORY

President

Kevin Simmerman, CMAA - Seward

Executive Director/State Liaison

Mike Purdy, CAA - Retired

Past President

Bill Fitzgerald, CMAA - Fremont

President-Elect

Keith Muller, CAA - Wilber-Clatonia

Vice President

Dennis Dolliver, CAA - Norfolk

Secretary/Treasurer

Chris Loofe, CAA - Millard West

District I, Representative

Jack Tarr, CMAA - Malcolm

District II, Representative

Marty Rogers - Blair

District III, Representative

Chuck Ross, CAA - Wisner-Pilger

District IV, Representative

Seth Ryker, CAA - Gothenburg

District V, Representative

Galen Kronhofman - Alma

District VI, Representative

Mike Brockhaus - Sidney

Leadership Training

Mark Armstrong, CMAA - Lincoln SW

Membership Coordinator

Nolan Beyer - Millard South

Fall Convention Coordinator

Scott Schoneman, CAA - Holdrege

Advertising/Exhibit Coordinator

Ryan Hogue, CAA - Broken Bow

Newsletter Editor

Mike McMahon, CAA - Skutt Catholic

Historian/Hall of Fame

Bruce Parish, CMAA - Hyannis

Website Coordinator

Alan Frank - Lexington

NSIAAA

Fall Convention

Nebraska State
Interscholastic
Athletic
Administrators
Association

Kearney Holiday Inn
Kearney, NE

November 9-11, 2013



Saturday, November 9th, 2013

11:00 NSIAAAA Golf Tournament
Meadowlark Golf Course (Weather Permitting)

TBA **NSIAAAA Board Meeting**
All board members - Executive Rm
(Time depends on NU/Michigan FB game)

NU FB vs Michigan -- TBA

4:00 – 8:00 **LTI #502:**
Athletic Administration: Principles, Strategies
and Methods - Rm A

4:00 – 8:00 **LTI #608:**
Athletic Administration: Time Management- Rm B

6:00 – 12:00 NSIAAAA Hospitality
Special Events Sponsors : Lou's Sporting Goods
Ryan Means – Graphic Edge
Kearney Holiday Inn --
Rm D E F



Sunday, November 10th, 2013

7:30 – 8:15 Complimentary Buffet Breakfast
Kearney Holiday Inn – Loper North

7:30 **New A.D.'s/Retired A.D.'s Breakfast**
Meeting – Loper Room Corner

8:00 **Registration** – West Convention Center Lobby
Exhibits Open - [Ballroom I & II](#)

8:00 – 12:00 **LTI #501:**
Athletic Administration: Philosophy, Leadership,
Organizations and Professional Programs – Rm A

8:00 – 12:00 **LTI #720**
Athletic Administration: [Character Based Athletics](#) -
Rm B

10:00 – 10:45 **Opening Session**
Dave Schultz – Nebraska Orthopedics
“Concussion Planning”
[Room A B C](#)

11:00 - 12:00 Visit Vendors/Door Prize Drawings
VENDOR DRAWINGS

Vendors Box Lunch
provided by the NSIAAAA – Loper

12:15 - 1:15 **First General Session**
Dr. Greg A. Dale, Ph.D - Professor of Sports
Psychology and Sports Ethics, Duke University.
[“The Credible Leader: Strategies for Today’s Athletic](#)
[Administrator – Ballroom A B C](#)

1:15 – 1:45 NSIAAAA Business Meeting
Presiding: Kevin Simmerman, President
[Ballroom A B C](#) ***Big Drawing***

1:45 - 2:25 Visit Vendors/Door Prize Drawings

Sunday, November 10th, 2013

2:30 - 3:15 **Second General Session**
Dr. Greg A. Dale, Ph.D - Professor of
Sports Psychology and Sports Ethics,
Duke University. - ["Parents of Student](#)
[Athletes: Strategies for Helping Them](#)
[Maintain a Proper Perspective"](#)
[Ballroom A B C](#)

2:30 **CAA Exam** – LTC Staff [Room F](#)

3:15 - 3:45 Visit Vendors/Door Prize Drawings
VENDOR DRAWINGS

3:45 – 4:30 **Third General Session**
NSAA- Rhonda Blanford-Green
[Ballroom A B C](#)

4:45 **Class Cracker Barrel Sessions**
(Discussion Topics by Classes)
Class A - [Room A](#) Host: Nolan Beyer
Class B –[Room B](#) Host: Marty Rogers
Class C –[Room C](#) Host: Chuck Ross, Keith Muller
Class D –[Room D](#) Host: Galen Kronhofman

6:00 **Dinner at Alley Rose** – Sponsored by
Corporate Sponsor - [Awards Unlimited](#) -Lincoln

8:00– 12:00 NSIAAAA Hospitality Hour,
Special Events Sponsor – Smoked Turkey
provided by [Louis Stithem, Broken Bow,](#)
[Rooms DEF](#)

National Federation of State
High School Associations





Midland University
Wednesday, November 20
STUDENT SCHEDULE
Event Center

- 8:00-8:30 a.m. **Check-In** ~ Event Center Lobby
- 8:30-8:45 a.m. **Welcome / National Anthem** ~ Event Center
- 8:45-9:45 a.m. **“Who Wants to be a Champion?”** ~ Combined student & adult session
~ Pat Williams, Co-founder & Senior Vice President, Orlando Magic
- 10:00-10:45 a.m. **“Finish Strong”** ~ Aaron Davis
- 11:00-11:45 a.m. **“Doors of Opportunity”** ~ Kevin Kush
- 11:45-12:20 p.m. **Lunch**
- 12:30-1:15 p.m. **“Be the Best”** ~ Harvey Alston
- 1:15-1:30 p.m. **Summit Wrap-Up & Challenge**

Midland University
Wednesday, November 20
ADULT SCHEDULE
Kimmel Theatre

- 8:00-8:30 a.m. **Check-In** ~ Event Center Lobby
- 8:30-8:45 a.m. **Welcome / National Anthem** ~ Event Center
- 8:45-9:45 a.m. **“Who Wants to be a Champion?”** ~ Combined student & adult session
~ Pat Williams, General Manager, Orlando Magic
- 10:00-10:45 a.m. **“Expecting Great Sportsmanship”** ~ Dr. Jake von Scherrer, Palmer Trinity School, Miami FL
- 11:00-11:45 a.m. **“Champions of Character”** ~ Kristin Gillette, Champions of Character, NAIA
- 11:45-12:20 p.m. **Lunch**
- 12:30-1:15 p.m. **“Teaching and Coaching with a Greater Purpose”** ~ Mark Brown, Columbus High School
- 1:15-1:30 p.m. **Summit Wrap-Up & Challenge**

Pat Williams – Pat Williams is a basketball Hall-of-Famer, currently serving as co-founder and Senior Vice President of the NBA’s Orlando Magic. One of America’s top motivational, inspirational & humorous speakers, Pat has also authored over 80 books on a wide range of subjects, including sports, leadership and teamwork. He has also completed 58 marathons within the last 14 years, including the Boston Marathon 13 times.



Basketball Hall of Fame.

Since 1968, Pat has served as General Manager for teams in Chicago, Atlanta, Philadelphia & Orlando, including the 1983 World Champion 76ers. In 1996 he was named one of the 50 most influential people in NBA history, and in 2012 he was awarded the John W. Bunn Lifetime Achievement Award from the Naismith Memorial

Pat and his wife Ruth are the parents of 19 children, including 14 adopted from four different nations. He and his family have been featured in many publications and network television broadcasts, including *Sports Illustrated*, *The Wall Street Journal*, and *USA Today*. Diagnosed with Multiple Myeloma in February of 2011, an incurable form of cancer, Pat has endured several rounds of chemotherapy, and was recently told by his doctors that they are unable to detect any cancer in his body. He has accepted positions on several boards for different cancer groups since his diagnosis, including an appointment on the Board of Directors for the Multiple Myeloma Research Foundation.

Harvey Alston – Returning for his eleventh appearance at the Summit is Harvey Alston. Considered one of the most dynamic & “high-octane” speakers in America, Harvey has spoken to millions of people throughout the United States who have benefited not only from his knowledge, but also from the wisdom that he brings to the finish line. His unforgettable words of individual responsibility for achievement have improved spirits, spurred growth, and uplifted audiences to a higher standard, to a level where they strive only for the best. As one of the most in-demand speakers in America, Harvey Alston’s career has spanned positions from head football coach of Columbus East High School in Ohio in 1968, to assistant director of student financial aid at the university level. As an educator he’s taught English, biology, health, life sciences and math curricula. Harvey Alston’s enterprise is called Best Inc., based on his philosophy and the book titled “Be the Best.”



He is a member of the National Speakers Association and serves as advisor to the Olentangy School District, the Upper Valley Joint Vocational School and many civic boards, panels, and commissions.

Aaron Davis – The 2013 Summit will again feature Aaron Davis as one of our keynote speakers to students. Aaron Davis is known as “The Enthusiator” because of his contagious enthusiasm to equip others to perform like champions. His powerful and high-energy presentations are interactive, fresh and yet simple so that anyone can use his tips & techniques to attain greater success. Students will benefit from his dynamic presentation and thoughtful perspective. Aaron graduated from the University of Nebraska-Lincoln with a degree in Psychology and was a member of the 1994 National Championship Nebraska Football team. He has authored one book, *Ten Minute Truths*, and co-authored two others that are changing the lives of thousands. His best friend is his wife Brooke and his greatest treasures are his children, sons Aden &



Keenon and daughter Niya.

Kevin Kush – We welcome back for the sixth year keynote speaker Kevin Kush, M.A., of Boys Town High School. Coach Kush has been a teacher & coach for more than 25 years and is widely recognized as an outstanding motivational speaker. In 2005 he was honored as ABC News “Person of the Week” for leading his Boys Town High School football team of at-risk youth to an undefeated regular season. Coach Kush presents to many different types of organizations including medical, educational, and corporate agencies. He is the author of three books – ‘*100-Yard Classroom*’, ‘*Competing with Character*’, and ‘*A Piece of the Puzzle*’. Kevin’s knowledge and keys to motivation are delivered with captivating energy, passion, and spirit! He has two sons with his wife Lynne – Keegan & Christian.



Mark Brown — A native of Broken Bow, NE, Mark began coaching while a student at UNK, helping with wide receivers and running backs. He also served as an assistant coach at Kearney High School for 3 years before moving to Columbus upon graduation, serving as Health and Physical Education teacher and coaching football and golf. Eventually Coach Brown was named the Discoverers Activities Director, and has been instrumental the last couple of years in developing the program known as 'The Discoverer Way' — aimed at providing a solid foundation of character and leadership skills for all students at Columbus High School. Mark and his wife Amy have one son, Bryce, and are expecting their second child in March.



Dr. Jake von Scherrer — Dr. Jake von Scherrer has been the Director of Athletics at Palmer Trinity School in Miami since 2008, and has been involved with athletics as a teacher and coach for over 30 years. During his time at Palmer Trinity, von Scherrer has started several sportsmanship programs, including a Captains Pre-Game Sportsmanship announcement, a Pre-Season Sportsmanship Power-point for Parents Program, and developed an active Captains Council and Student Public Address Announcer program. These initiatives are part of the reason that Palmer Trinity was selected as the 2012 FHSAA State Sportsmanship Champion. In April of 2012, Coach von Scherrer was published in the April issue of High School Today, detailing the sportsmanship efforts of the Palmer Trinity students, teams, and coaches. Also a highly successful coach, bot at the high school & college level in football & track, Jake has coached athletes to honors at the State, National, and Olympic level.



Kristin Gillette — Kristin Knopik Gillette joined the National Association of Intercollegiate Athletics as a Manager of Championship Sports in 2008 and was promoted to Director of *Champions of Character* in 2011. She has been a certified *Champions of Character* presenter since 2005 and has spoken to numerous school and youth organizations throughout the Kansas City community. As Director, Kristin focuses on enhancement and further development of the program including local and national initiatives, character education activities at championship events, character conferences, and certification of NAIA constituents. She continues to speak to college students, parents, and youth about the power of sport to teach life lessons. She is a proud alum of the Home of the Bunnies - Omaha Benson.



9 Ways To Be a Great Teammate...

by: Jon Gordon

1. Set the Example – Instead of worrying about the lack of performance, productivity and commitment of others you simply decide to set the example and show your team members what hard work, passion and commitment looks like. *Focus on being your best every day.* (Tweet This) When you do this you'll raise the standards and performance of everyone around you.

2. Use Your Strengths to Help the Team – The most powerful way you can contribute to your team is to use your gifts and talents to contribute to the team's vision and goals. Without your effort, focus, talent and growth the team won't accomplish its mission. This means you have an obligation to improve so you can improve your team. You are meant to develop your strengths to make a stronger team. Be selfish by developing you and unselfish by making sure your strengths serve the team.

3. Share Positive Contagious Energy – Research shows emotions are contagious and each day you are infecting your team with either positive energy or negative energy. You can be a germ or a big dose a Vitamin C. When you share positive energy you infectiously enhance the mood, morale and performance of your team. Remember, negativity is toxic. Energy Vampires sabotage teams and complaining is like vomiting. Afterwards you feel better but everyone around you feels sick.

4. Know and Live the Magic Ratio – High performing teams have more positive interactions than negative interactions. 3:1 is the ratio to remember. Teams that experience interactions at a ratio equal or greater than 3:1 are more productive and higher performing than those with a ratio of less than 3:1. Teams that have a ratio of 2:1, 1:1 or more negative interactions than positive interactions become stagnant and unproductive. This means you can be a great team member by being a 3 to 1'er. Create more positive interactions. Praise more. Encourage more. Appreciate more. Smile more. High-five more. Recognize more. Energize more. Read more about this at www.FeedthePositiveDog.com

5. Put the Team First – Great team players always put the team first. They work hard for the team. They develop themselves for the team. They serve the team. Their motto is *whatever it takes to make the team better.* They

don't take credit. They give credit to the team. To be a great team member your ego must be subservient to the mission and purpose of the team. It's a challenge to keep our ego in check. It's something most of us struggle with because we have our own goals and desires. But if we monitor our ego and put the team first we'll make the team better and our servant approach will make us better.

6. Build Relationships – Relationships are the foundation upon which winning teams are built and great team members take the time to connect, communicate and care to build strong bonds and relationships with all their team members. *You can be the smartest person in the room but if you don't connect with others you will fail as a team member.* (Tweet This) It's important to take the time to get to know your team members. Listen to them. Eat with them. Learn about them. Know what inspires them and show them you care about them.

7. Trust and Be Trusted – You can't have a strong team without strong relationships. And you can't have strong relationships without trust. Great team members trust their teammates and most of all their team members trust them. Trust is earned through integrity, consistency, honesty, transparency, vulnerability and dependability. *If you can't be trusted you can't be a great team member. Trust is everything.* (Tweet This)

8. Hold Them Accountable – Sometimes our team members fall short of the team's expectations. Sometimes they make mistakes. Sometimes they need a little tough love. Great team members hold each other accountable. They push, challenge and stretch each other to be their best. Don't be afraid to hold your team members accountable. But remember to be effective you must build trust and a relationship with your team members. If they know you care about them, they will allow you to challenge them and hold them accountable. *Tough love works when love comes first. Love tough.* (Tweet This)

9. Be Humble – Great team members are humble. They are willing to learn, improve and get better. They are open to their team member's feedback and suggestions and don't let their ego get in the way of their growth or the team's growth. I learned the power of being humble in my marriage. My wife had some criticism for me one day and instead of being defensive and prideful, I simply said, "Make me better. I'm open. Tell me how I can

improve.” Saying this diffused the tension and the conversation was a game changer. If we’re not humble we won’t allow ourselves to be held accountable. We won’t grow. We won’t build strong relationships and we won’t put the team first. There’s tremendous power in humility that makes us and our team better.

- See more at: <http://www.jongordon.com/blog/9-ways-to-be-a-great-team-member/#sthash.1BItJBHr.dpuf>

Expectations for Wrestling Coaches

10/22/13

(If we expect our athletes to give us 100% every day of practice, and every competition, then we as coaches, need to give them 100% of ourselves every day of practice and every competition.)

Head High School Coach: Jim Kasik

- Be a positive role model for our young athletes all the time.
- Attend a rules meeting each year or view the on-line rules video.
- Manage the weight management program.
- Coordinate an informational meeting for athletes and parents and include coop schools.
- Coordinate practice schedule times with the Junior High school staff.
- Arrive at practice site 15 minutes prior to start time.
- Post a detailed practice schedule and work to follow it.
- Coordinate lifting workouts at least twice a week.
- Utilize our school's trainer for serious injuries.
- Check out and check in all High School Wrestling equipment.
- Submit an accurate inventory prior to March 1st.
- Develop a budget and list of items needed for the following year.
- Submit write-ups to the paper after each varsity competition.
- Attend at least one club practice every other week.
- Coordinate the summer wrestling program.
- Assist with the club tournament.
- Attend at least three Junior High practices.
- Attend at least one Junior High meet.
- Have an end of the year gathering with food and final stats.
- Assist with High School JV matches as needed.
- Coordinate wrestling aid duties.

Assistant High School Coach: Jeremy Hlavac, Nick Wilcox

- Be a positive role model for our young athletes all the time.
- Attend an informational meeting for athletes and parents and include coop schools.
- Arrive at practice site 15 minutes prior to start time.
- Teach only wrestling technique approved by the high school staff.
- Supervise/teach technique listed on practice schedule
- Supervise the weight lifting sessions in season. (Hlavac)
- Keep accurate varsity/JV record books and post records weekly. (Wilcox)
- Keep accurate practice attendance records. (Hlavac)
- Keep accurate equipment checkout records. (Wilcox)
- Assist with check out and check in of all High School wrestling equipment.
- Submit write-ups to the paper after each JV competition. (Wilcox or Hlavac)
- Develop and post a weekly sheet for wrestlers to record their weights before and after practice (Wilcox)
- Read and provide comments to weekly journals. (Hlavac)
- Attend at least three Junior High practices.
- Attend at least one Junior High meet.
- Attend at least one club practice every other week unless coaching a spring sport.
- Assist with the summer wrestling program.
- Assist with the club tournament.
- Attend an end of the year gathering with food and final stats.
- Coach all High School JV matches and Varsity matches as needed.

- Develop Wrestling Aid bylaws and develop attendance schedule along with supervision. (Hlavac)
- Start practices on time and supervise warm-up and stretch. (Wilcox)
- Evaluate all old injuries prior to practice and provide taping procedures. (Hlavac)
- Lead conditioning workouts. (Hlavac)
- Coordinate huddle videos and manage these accounts. (Wilcox)

Head Junior High Coach: Mark Wemhoff

- Be a positive role model for our young athletes all the time.
- Coordinate an informational meeting for athletes and parents prior to your season.
- Coordinate practice schedule times with the high school staff.
- Arrive at practice prior to start time.
- Post a detailed practice schedule each day and work to follow it.
- Teach only wrestling technique approved by the high school staff using their terminology.
- Keep accurate individual and team records and post them weekly.
- Lift your athletes at least once a week.
- Utilize our school's trainer for serious injuries.
- Check out and check in all Junior High Wrestling equipment and store it properly.
- Submit an accurate inventory prior to January 1st.
- Develop a budget and list of items needed for the following year.
- Submit write-ups to the paper after each competition.
- Attend at least two high school practices with your athletes.
- Attend at least one club practice every other week unless coaching a spring sport.
- Assist with the summer wrestling program.
- Supervise your team at a minimum of one High School dual or quad.
- Assist with the High School tournament, and our club tournament.
- Have an end of the year gathering with food and final stats.
- Assist with High School JV matches as needed.
- Coordinate Junior High wrestling aid duties.
- Attend all Junior High awards ceremonies.
- Give a survey to 8th grade parents on how they felt the year went, compile results and share with administration and Head Coach.
- Submit a summary of each 8th grade athlete to the head coach. It should include name, address, phone, parents name, strengths, weaknesses, w/l record, pins, etc.
- Attend and assist with High School practices at the conclusion of the Jr. High season.

Assistant Junior High Coach: Clete Vrbka

- Be a positive role model for our young athletes at all times.
- Attend a Junior High informational meeting.
- Arrive at practice as early as your job permits.
- Assist in teaching technique using our terminology.
- Assist with equipment check out/in.
- Administer practice conditioning.
- Assist with injury assessment.
- Attend at least two High School practices with your athletes.
- Attend at least one club practice every other week unless coaching a spring sport.
- Assist with the High School tournament and our club tournament.
- Supervise the locker room until the last student leaves.
- Attend and assist with High School practices at the conclusion of the Jr. High season.

Junior High Wrestling Technique

2013 -14 Schuyler Lady Warriors Basketball
Player and Parent Information Sheet

This handout is intended to provide information to players and parents concerning the upcoming basketball season. Please keep the handout and return only the final page with signatures. There will be a parent meeting on Monday, November 18 at 7:00 p.m. in the East Gym. All parents are encouraged to attend this meeting. Parents are invited to attend practice at any time.

Playing Time

Playing time will be determined by effort and performance at practice and games. Starting positions and playing time are based on a variety of criteria. All players will get an opportunity to prove themselves. C-Team and JV players who feel they should be on varsity should dominate or stand out in practice and C-team/JV games. Non-starters who feel they should be starting should do the same and take advantage of playing opportunities. The five girls who start the first game may or may not start the second game, third game, etc. Playing time is based on merit.

Priorities for playing time include:

- Relentless Hustle-Rebounding-Ability to Play Pressure Team Defense- Unselfishness-High Assist to Turnover Ratio-Ability to Score

If there is a problem or a question about playing time or any other issue affecting the team the following chain of command should be followed. First, the Player should go to her Coach or the Head Coach. If the issue has not been resolved than a meeting between the Parent and the Player should be set up with the Head Coach. If the issue has not been resolved a meeting between the Player and Parent will be set up with the Activities Director and the Head Coach. After that meeting has taken place and the issue has still not been resolved there should be a meeting set up with the Player, Parent and the Principal. Finally if the issue has not been resolved a meeting would be set up with the Player, Parent and the Superintendent. Please note that the Player should be a part of any meeting that takes place.

Specific Rules

1. Daily practice will be from 4:00 to 6:00 during the preseason (includes time in the weight room). Once games begin, or as progress is made, practices will end earlier. The sooner we get the work done, the sooner we get out.

2. Attendance at practice is mandatory if girls expect to play in games. The head coach is to be notified prior to any expected missed practice. Coach Schaeffer email – gschaeffer@esu7.org Cell phone – 402-709-3346
3. Ankle braces for both ankles are highly recommended for prevention of sprains. A sprained ankle usually takes two weeks to properly heal. That could mean missing 3-5 games. Is it worth the risk? T-shirts must be worn under practice jerseys. Cut off sleeves must be appropriate. Sports bras must not show under cut off t-shirts. Practice jerseys must be worn at every practice
4. The expectation is for the student to be in attendance for a full day of school on the day of activities prior to performance unless arrangements have been made with prior administration approval. All participants must have a current physical form completed and on file in the office prior to any practice or game. Participation in an organized out-of-school activity disqualifies players from NSAA sponsored activities during the season. (free throw contests, 3 on 3 tournaments, all-star or club teams)
5. Players are expected to be in school every day on time. Detentions for tardies or student handbook violations will not be tolerated and will result in consequences, which may include playing time. Players in ISS are not allowed to practice or play in games the day of ISS.
6. Players must ride school transportation to games. Players may ride home from games with parents provided parents sign them out at the game. Special travel circumstances must be in writing from parents' prior the day of the game.
7. Players must absolutely keep lockers locked at all times, especially during practices and games. Gym bags, cell phones and other valuables are not to be left in the locker room. Do not share your combination with anyone.
8. Never show tiredness - - do not be the first to break.
9. Team spirit is essential to any ball club. Contribute something to both team spirit and morale. Don't do or say anything that will break them down. If have a problem take it to the coach or captains.
10. Loyalty is essential. Never say anything bad about your teammates or your coaches behind their backs - - talk to them face to face. If a problem exists confront them with it and talk about it.

11. Pride is essential. Pride in one's self, family, team and school. Be proud to be a member of a Schuyler athletic team. Not everybody can be an athlete. Remember not to become involved in situations that will embarrass you, your family, your team, or your school.
12. There will be no swearing.
13. All coaches everywhere, on all levels of athletics (Middle School, High School, College, and Pro) look for the player who is giving their all they have mentally, physically, emotionally, and spiritually. Do not loaf - - give all you have, all the time. The athlete who rests in practice is the athlete who will let down in the fourth quarter when the going get tough. **An athlete will not play will if they do not practice well.**

Players are expected to adhere to the following rules:

- Maintain High Academic Focus – the basketball court is an extension of the classroom with regard to cooperation and effort.
- Abide by all rules set forth in the student handbook.
- Be on time to practice and leaving times for games.
- Players are responsible for uniforms, warm-ups and other equipment. Damaged or lost items will carry a replacement cost.

Practice Rules

1. Be on the floor **On Time**, including arriving at the designated area for practice, team meetings, and team departures.
2. Work on weaknesses before practice starts, and on shots or situations that are applicable to your position.
3. Stop all action on the whistle.
4. Keep moving in all drills!
5. Accept all criticism in its proper vein; profit from it; that is why it is given.
6. Treat everyone on and off the floor with respect – including yourself.
7. If for some reason you have to leave the school during the day, see that your coach is notified.

Lettering Procedure

Participants who play in $\frac{1}{4}$ of the total varsity quarters and finish the season in good standing will earn a letter. Example: If the varsity team plays 22 games, players who play in 22 quarters throughout the season will earn a letter.

The Role of Parents in Athletics (Summary)

1. Model Appropriate Behavior
2. Focus on the Team and Team Goals – Not Your Daughter
3. Players Need One Instructional Voice – The Coach
4. Support your Daughter and the Team.

There are 4 Roles in every game – choose one.

1. Spectator
2. Coach
3. Player
4. Official

After Games Kids Need Time and Space – Leave Them Alone – Allow them To Recover. Players say the least favorite time after the game is in the car with Dad.

The Schuyler Lady Warriors Coaching staff would like to thank the Players and families for being a part of the team. It takes a lot of time, effort, dedication and sacrifices to be a high school athlete. We as staff also thank you for all that you do to make this an enjoyable and successful season. GO LADY WARRIORS!

We have read and understand the rules and expectations pertaining to participation on the Schuyler Lady Warriors Basketball Team.

Please return this form with signatures to Mr. Schaeffer by Friday, November 22, 2013.

Player Signature _____ Date _____

Parent Signature _____ Date _____

Parent Signature _____ Date _____

TO: Schuyler Community Board

Richland

No results are back with coli form in our drinking water.

High School

Replaced motor and seal on boiler pump; repaired outside lights at West gym and press box; installed new motion light on the South side of greenhouse and two motion lights on West side of modular

Middle School

Installed a new electrical circuit to computer room, installed speaker wires to band room for projector, and a new 4 1/2 ton compressor in kitchen; repaired roof top unit #2, #6 and #9; removed concrete for a new sprinkler line; cleaned sewer lines

Elementary School

Installed speaker wires to two computer rooms, three classrooms and band room for a projector; repaired steam oven, two convection ovens and dishwasher; installed internet wiring for four classrooms

Preschool

Installed motion lights on entrance doors; serviced all furnaces in modulars

Richland

General maintenance

District 4R

General maintenance; installed speaker wires for projector

District 24

General maintenance

Ronnie mundil

Ronnie R. Mundil

November 8, 2013

Dear Staff and Patrons of Dist#1 Richland,

This letter is to inform you that Colfax County Dist. #1 Richland is back in compliance with the microbiological standards for drinking water. Compliance is addressed under the Nebraska Department of Health and Human Services Regulations Governing Public Water Supply Systems Title 179, NAC 2-002, Drinking Water Standards and Treatment Techniques.

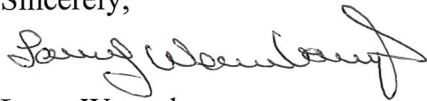
There are a couple of probable causes of the violation of the microbiological standards; 1) the cap on the top of the well was not sealed tight and or 2) there was a rupture of the bladder in the pressure tank at the school.

On October 4, 2013 the well was chlorinated and then the chlorinated water was pumped throughout the plumbing system of the school. A new pressure tank was also installed at this time. On October 5, 2013 the plumbing was flushed of all chlorine. Since that time seven (7) bacteria samples have been taken and all have come back as being in compliance. The school will continue to be tested for bacteria quarterly with a test scheduled for the second week of November.

Please be assured the water is completely safe to drink and you should have no concerns about the quality of the water at the school.

Thank you for your patience in this matter and if you have any further questions feel free to contact me.

Sincerely,



Larry Wennekamp
Water Supervisor
Schuyler Department of Utilities
(402) 352-5444



Elementary/Preschool Board Report

The month of October and November has been extremely busy at SES.

Short notes from the last month:

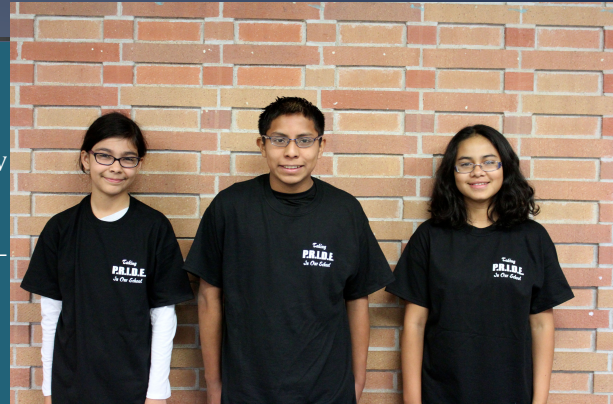
- 3rd grade teacher Kari Kracl had a baby girl named Alexis on Nov. 2nd.
- Traffic has been moving good
- RTI has been meeting with SES and will continue to monitor the progress we are making. So far so good.
- Safety drills were held at SES October 11th and all went well.
- Red Ribbon Week was celebrated at SES October 28th-Nov. 1st. Bill Zegers had lots of fun activities and prizes for the students. We are very lucky to have Mr. Zegers at SES!!!
- FFA will have their “barnyard” at SES Nov 8th. The kids really like it!
- Preschool is currently at 109 children with 0 on the waiting list.
- Preschool visited downtown for Halloween and have visited Fire Station.
- Preschool teachers will be reporting on the ECERS (Early Childhood Environmental Rating Scale). This is done each year as a self assessment. Each teacher has been trained, and it is required each year by the state.

Bill and Darli

Schuyler Middle School

- Brief overview of what has happened at Schuyler Middle School for the month of October:

- Our October Students Of The Month are:
6th Grade—Jacquelin Grado, nominated by Mr. Block and Mr. Martin; 7th Grade—Jelder Velasco, nominated by Mrs. Pontow
8th Grade—Lesly Camey, nominated by Mrs. Prescott and Mrs. Krumel. Congratulations to these students for their great work academically, behaviorally, and attendance.



- The combined MS/HS Fall Vocal Concert was held on Monday, October 28th at the East Gym at the High School. This was a combined concert between the high school, middle school, and rural schools. There were great performances by students at all levels and combining all of the vocal groups on one night was a great success. The concert was well attended by both students and parents were able to enjoy the performances and it was nice that they could come to one location and see their students perform.
- On Monday, October 28th, twenty 8th grade students and six sponsors were able to attend the 10th Annual Hispanic/Latino Summit at Kearney, NE. This year's focus for the summit was on "Looking Forward: High School is not enough. The emphasis was on becoming college bound. The keynote speaker was Dr. Guadalupe Quintanilla, well renowned author. She is currently the associate Professor of the Department of Hispanic and Classical Languages at the University of Houston. It was a great day for our students to hear a lot of the information on how to work towards entering college. There were many breakout sessions on Post-Secondary Education; Latinos in the Arts; Dress for Success; Leadership through Service; and many others. It was a valuable and educational day for our 8th grade students.

At the Fall 2013 LATINO SUMMIT in Kearney, Nebraska



Schuyler Middle School

- Continuation of October Events:
 - The first Incentive Day for the Middle School was on Thursday, October 17th. Students who had at least a 77% in each class, no office referrals for behavior, and good attendance, earned the day off on the 17th. We had 75% of our 345 students earn the day off. Congratulations to those students for earning Incentive Day.
 - Our Fall sports seasons have ended in October and we are now beginning our Girls Basketball season and wrestling season. As in the fall, we are having great participation numbers. We have 45 seventh and eighth grade girls out for basketball and we have 45 seventh and eighth grade boys out for wrestling. We will be looking forward to our students starting their schedules in the month of November and completing the season by the end of December.
 - On Monday, November 4th, I, Mr. Pavlik, Mr. Comley, and Denise Kracl (County Attorney) interviewed two individuals for our Truancy (Resource) Officer position. This is a grant opportunity through the County Attorney's office to utilize the grant funds for hiring a resource officer to assist with our attendance issues within our district. As of Tuesday, November 5th we have offered the position to Dawn Schultz, and she has accepted the position. In the next month or so we will be working with Dawn to develop this position and hope to have many positive things to report back to the board in regard to this new position.
 - On Wednesday, October 30th, the MS Band went to SES and perform for Red Ribbon Week. Our students performed well and the students at the elementary school really enjoyed our band performing. Thank you to Mr. Zegers for asking to participate and be part of the elementary schools Red Ribbon Week activities.
 - Terra Nova testing took place in our building and district from October 22nd until October 24th. The testing ran smoothly with the changing of schedules and movement of students to testing sites. Students worked hard on the tests and hopefully we will have good result because of their hard work. Thank you to Donna Sobota, Paula Kment and Mr. Gibbons for setting up the tests.

Stephen E. Hammer



Greetings!

The Nebraska Department of Education is working with the Latino American Commission to learn more about the academic progress of Latino students in high schools across Nebraska. As Latino students are the fastest growing and largest subgroup in our state, it is critical to examine their overall academic performance and other factors that contribute to their success.

The Nebraska Department of Education is working with a small study team at the University of Nebraska-Lincoln to better define the issues and to point to possible solutions regarding the overall achievement, graduation rate and postsecondary experiences of this student population. The study will include the ten Nebraska public high schools with the highest percentages of Latino students. These high schools are: Lexington High Schools, Schuyler Central High School, Omaha South High School, Madison High School, South Sioux City High School, Omaha Bryan High School, Grand Island Senior High School, Wakefield High School, Crete High School and Scottsbluff Senior High School.

The study will use a multi-method inquiry and will utilize the assessment data already collected by NDE on NSSRS, as well as other public data. The UNL study team will be conducting on-site visits to establish a context for the educational setting in the selected high schools. During the school visits, the research team will interview key stakeholders, particularly principals and counselors, to capture their descriptions of the challenges they see, possible solutions, and initiatives that have been implemented to address the needs of Latino students.

The research questions that are proposed are: (Research questions 1, 2, 3 and 5 will be completed by the UNL researchers and NDE. Research question 4 will be part of the discussions between the study team and the school personnel).

- (1) What are the most recent demographic profiles of each of the ten high schools and their communities with the largest proportional Latino enrollments?
- (2) What is the academic achievement of Latino students for the ten high schools with the largest portions of Latinos? The academic achievement data may include scores on NeSA (Reading, Math, Science, and Writing), NAEP, ACT, and other academic data that may be available and appropriate for the research. (Data to be used from NSSRS).
- (3) In these ten high schools, what courses are Latino students taking? Do course taking patterns reflect pathways that will best prepare them for college/a career?
- (4) What are some promising practices that districts and/or buildings have instituted to improve achievement, graduation rates, and postsecondary trajectories of Latino students?
- (5) What are the perspectives of Latino high school students concerning their educational experience in Nebraska's schools (as measured by a survey of participants at the Latino Summit)

Our goal is to finish this study by the end of January 2014. Dr. Ted Hamann, from the UNL Department of Teaching, Learning, and Teacher Education is coordinating the study team and will be in contact with you or your principal regarding the on-site visit.

We truly appreciate your time on this most important project. We do not anticipate it will take much time for district staff to meet with the study team. If you have other questions, please direct them to me, or Dr. Mary Ann Losh (402-471-4357, maryanniosh@nebraska.gov), or Nancy Rowch (402-471-2477, nancy.rowch@nebraska.gov).

Scott Swisher, Ed.D.
Deputy Commissioner of Education
(402) 471-5020
Scott.swisher@nebraska.gov

Board Report – November 8, 2013
Schuyler Central High School
Gregory Pavlik – Principal
Darin Kovar – Assistant Principal

On October 22nd, the high school used the scheduled late start for assessment. We asked the 9th and 10th grade students to come in at the normal start time to take the EXPLORE and PLAN tests. I will share the data with the board when we receive the results. We used this time for Jr. and Sr. students to take the ASVAB test as well. Although this schedule has worked well the past three 3 years, as a staff, we will be reviewing this in an effort to us this time more effectively for academic support for all students 9 -12.

The Nebraska Department of Education is working with UNL to conduct a study looking at the academic progress of Latino students in high schools across the state of Nebraska. The study will include the ten Nebraska public high schools with the highest percentage of Latino students, of which Schuyler Central High School is one of those ten. Dr. Ted Hamann and Jessica Sierk, from UNL, visited SCHS on Friday November 1st. They spent time in Mrs. Kracl's classroom and then asked questions of Ms. Johnson, Mrs. Kracl, and me. Prior to their visit, I also gathered information from the SCHS staff through Google Docs using the two primary prompts they used during their interview. It is their hope that the final report from this study will be available toward the end of January. The letter from NDE is also attached.

The SCHS sponsored Red Cross Blood Drive was held on November 6th. Ms. Lickei and the Cultural Awareness club and Project "S" / Serteen were in charge of the planning. They were able to exceed their quota of 75 units. They had over 100 potential donors through the door and collected 88 units of blood. I received complements from several of the Red Cross workers on our student donors and student workers. Thank you to Ms. Lickei and the students for their efforts. A special thank you for all that took their time to donate, especially the SCHS students. We hope that they see the value of becoming life long donors at their young age.

The 2013 Veterans Day program will be held on Monday November 11th at 8:30 a.m. Mr. Knutson is in charge of the planning. You are invited to attend if you have read this prior to Monday's program.

Hard to believe, but Jostens has already met with our seniors to order Caps and Gowns for graduation. For your pre-planning.... Graduation is set for Sunday, May 18th, 2014.



NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY 2013 Clean Diesel School Bus Rebate Program

Application and Instructions

Nebraska's Clean Diesel School Bus Rebate program is offered by the Nebraska Department of Environmental Quality (NDEQ) to assist qualifying applicants to replace eligible older school buses with new buses powered by an EPA or CARB certified 2012 or newer model year engine. Over 45,000 Nebraska school children ride in school buses annually and at least one-half of those buses are older than 10 years. Many of these children are exposed to a disproportionate amount of diesel exhaust which can place them at greater risk for the harmful effects of diesel exhaust. In order to ensure emissions reductions are achieved through this program, the bus being replaced must be permanently disabled after the new bus is purchased and received. The amount available is \$73,890 and is made possible by the Environmental Protection Agency's State Clean Diesel Grant program. The NDEQ anticipates awarding three rebates of \$24,630.

1f

WHO IS ELIGIBLE?

- All K-12 school districts (both public and private) are eligible for this funding opportunity. Companies that own buses and agreement with K-12 school districts and are either headquartered or have an operational base office in Nebraska are also eligible to apply.

ELIGIBLE VEHICLES

- Operational and currently in use class 5 through class 8 diesel powered school buses with a gross vehicle weight rating of 16,001 lbs or greater and an engine model year of 1990-2003. Eligible buses must be currently used to transport students to and from school or school-related activities and travel a minimum of 10,000 miles or be in use, on average, three days per week annually. Applicants are required to certify that their bus meets these criteria on the application form.
- Applicants must certify on the rebate application that their current bus was not scheduled for replacement before September 30, 2016.

ELIGIBLE REPLACEMENT VEHICLES

- School buses with certified 2012 or newer model year engines are eligible as a replacement. Eligible replacement school buses may operate using conventional diesel (ULSD), battery or hybrid drive trains, or alternative fuels (e.g., natural gas, propane).
- All replacement school buses must be of the same or smaller vehicle class as the original school bus and operate in the same manner and over similar routes as the original school bus. The horsepower of the new bus cannot exceed the horsepower of the old bus by more than 10%.
- The replacement bus cannot be used to expand the applicant's current fleet but must replace a bus currently operational and in use.
- If selected for an award, rebate recipient must maintain ownership of the replacement school bus for three years from the date of purchase. If the replacement school bus is sold before the end of the three-year period or used for purposes other than described above, the Selectee may be required to return up to the full amount of the rebate to NDEQ. The amount required to be returned is at the discretion of NDEQ, and will be determined on a case-by-case basis.

PROCESS FOR RECEIVING A REBATE:

The application deadline is November 15, 2013. On November 22, 2013, the Air Program will randomly select the awardees from all eligible entries. Only one application for one bus per applicant will be accepted. All applications that are determined to be eligible will have an equal chance of being selected.

Applications will be accepted if complete and received in the NDEQ Lincoln office on or before November 15, 2013.



NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY 2013 Clean Diesel School Bus Rebate Program

APPLICATION TIMELINE:

1. Applicant submits a complete application form along with supporting documentation on or before the application deadline of November 15, 2013.
2. Applications that are received or remain incomplete after November 15, 2013 will be ineligible.
3. All eligible applications will be posted on the NDEQ website by November 20, 2013. If more applications than available rebates are received, NDEQ will hold a public drawing on November 22, 2013 at 10:30am CDT to determine the rebate recipients. The drawing will be held at NDEQ, 1200 N Street, room 424, Lincoln, NE 68509. NDEQ will reserve rebate funds for applicants in the order in which they are selected. All complete applications will be drawn and given a corresponding place in line. If applicants withdraw or are disqualified, funds will be offered to the next applicant in line.

REBATE ACCEPTANCE:

1. All rebate recipients must sign an agreement with NDEQ. The bus cannot be purchased until the signed agreement is on file at NDEQ.
2. Once NDEQ has received the signed agreement, the applicant will be notified they can complete the purchase and installation of the new bus. **Note: The date of the purchase order cannot pre-date the date the agreement was signed.**

REIMBURSEMENT TIMELINE: By August 30, 2014, the selectee must:

1. Accept delivery of the new bus.
2. Scrap the old bus in accordance with the grant requirements (see scrappage requirements below)
3. Once the new bus has been received and purchased in full, applicant submits the Final Report Form, the Request for Reimbursement Form and all required supporting documentation.
4. NDEQ reviews reimbursement documents, performs inspection (if required) and once approved, issues the rebate.
5. The project must be completed and the Request for Reimbursement Form and all supporting documentation must be submitted by August 30, 2014.

Scrappage Requirements: The bus being replaced must be scrapped or rendered permanently disabled prior to the submission of this reimbursement request to NDEQ. The older bus being replaced must be scrapped and permanently disabled by:

1. Drilling a minimum ½" diameter hole completely through the engine block and manifold, and;
2. Cutting the chassis in half.

Proof of Scrappage: Proof of scrappage must be provided with this form. The following documentation is required:

1. Photographs of the following:
 - a) Side profile of the bus clearly showing the bus has been disabled
 - b) Vehicle Identification Number (VIN)
 - c) The engine tag that includes:
 - a. Engine serial number
 - b. Engine family identifier
 - d) Chassis cut in half
 - e) Engine block, prior to hole being drilled
 - f) Engine block, after hole has been drilled
2. Statement from the authorized representative listed on the rebate application certifying the following:
 - a) The date the bus was scrapped.
 - b) Identification of the scrapped bus including model year, engine serial number, and VIN



NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY 2013 Clean Diesel School Bus Rebate Program

- c) The name and contact information for the entity that scrapped the bus, if other than applicant

Scrappage may be completed by the rebate recipient or by a salvage yard, or similar service, provided all scrappage requirements have been met and all necessary documentation is provided. Equipment and vehicle components that are not part of the engine or chassis may be salvaged from the bus being replaced (e.g., seats, tires, etc). The engine and chassis may be sold for scrap metal, provided that the bus is disposed of in accordance with federal and state requirements for vehicle disposal.

APPLICATION MATERIALS CHECKLIST

Use the following checklist to ensure you've submitted all required materials with your application. A complete application will include all the documents listed below. Incomplete applications may be rejected.

- Completed and signed application form.
- An organizational Dun and Bradstreet (D&B) Data Universal Number System (DUNS) number must be included on the rebate form. Organizations may obtain a DUNS number at no cost by calling the toll-free DUNS number request line at 1-866-705-5711, or visiting the D&B website at: www.dnb.com.
- Photocopy of the Nebraska vehicle registration for the bus.
- Photocopy of the bus title.
- Photograph of the old bus showing the vehicle unit identifying number.

TO APPLY

Only signed and dated original applications received at the address below will be accepted. Rebate applications cannot be submitted electronically (online) by email or fax. **The application deadline is November 15, 2013, applications received after this date will not be eligible. Applications that remain incomplete after November 15, 2013 will also not be eligible.** The department is not responsible for any applications that were delayed or lost in the mail. It is the applicant's responsibility to ensure that their application was received by the department by the respective deadline.

Mail or hand-deliver applications to:

Tracy Thompson, Nebraska Clean Diesel Rebate Program
Nebraska Department of Environmental Quality
P.O. Box 98922
Lincoln NE 68509-8922

Questions? Please call (402) 471-4272 or toll free (877) 253-2603
Or email us at NDEQ.AirQuality@nebraska.gov



NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY

2013 Clean Diesel School Bus Rebate Program

Application

Section 1 - Applicant Information

School/Company Name: Schuyler Community Schools

Project Manager (if different from authorized signatory): Dr. Daniel J. Hoelsing

Address: 401 Adam Street Schuyler NE 68661
City State Zip Code

Email address: dhoelsing@esu7.org Phone: 402-352-3527

Employer/Taxpayer No. (EIN/TIN) 47-0535355 DUNS Number: 800158912

County in which school bus operates: Colfax

Maximum school bus rebate is \$24,630. The total invoice cost for the new bus less taxes must be greater than or equal to \$24,630. Applicants are limited to a total of 1 rebate. Total reimbursement cannot exceed \$24,630.

Section 2 – Original Bus Information	
Vehicle Identification Number (VIN)	1FDPB80C2WVA04009
Bus Unit Number	04
Vehicle make	FORD
Vehicle model	BLUEBIRD
Vehicle year	1998
Engine model	CUMMINS
Engine model year	3-1997
Engine manufacturer	FORD
Engine horsepower	359 - 5.9 L
EPA Engine Family Name	NA
Gross Vehicle Weight Rating	26500
Fuel Type	DIESEL
Idling Hours (annual)	25



NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY

2013 Clean Diesel School Bus Rebate Program

Annual number of miles traveled	15,000
Section 3: New Vehicle Information	
Vehicle make	LION
Vehicle model	LION
Vehicle year	2014
Engine model	CUMMINS 15B6.7200
Engine model year	2012
Engine manufacturer	CUMMINS
Engine horsepower	220 –HP
EPA Engine Family Name (refer to the FAQ for further explanation)	CCEEHO408BAH
Gross Vehicle Weight Rating	30,000
Fuel Type	DIESEL
Section 4 – Project Schedule	
In what month(s) and year will the equipment be purchased/ordered? MAY 2014	
In what month and year will the project be completed? AUGUST 2014	
Section 5 – Applicant Certification	
<p>Owner or Authorized Representative: I certify to the best of my knowledge that:</p> <ul style="list-style-type: none"> • The information contained herein is true and correct. • The school bus being replaced is currently in use, in proper working condition, and is not scheduled to be replaced before September 30, 2016. Applicant must be able to provide supporting documentation (e.g. attrition schedule, operating plan, budget, or standard operating procedures), if requested. • The school bus being replaced is currently used to transport students to and from school and school-related activities and travel a minimum of 10,000 miles or be in use, on average, at least three days per week annually. If selected for an award, the new school bus will perform these same functions. • If selected for an award, rebate recipient must maintain ownership of the replacement school bus for three years from the date of purchase. If the replacement school bus is sold before the end of the three-year period or used for purposes other than described above, the rebate recipient may be required to return up to the full amount of the rebate to NDEQ. The amount required to be returned is at the discretion of NDEQ, and will be determined on a case-by-case basis. • The new bus will not be used for fleet expansion. • Certifies that the applicant is either headquartered or has an operational base in Nebraska and the new bus will remain operational in Nebraska. • The bus to be replaced will be properly disposed in accordance with the requirements of this grant before the rebate will be processed. 	



NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY 2013 Clean Diesel School Bus Rebate Program

- I understand that I will not be eligible for any projects in which costs were incurred before the project period began and after the project period ends.
- I certify that I am not currently debarred or suspended from receiving federal funding.
- If selected for a rebate, I agree to comply with all application requirements listed in the application instructions as well as the grant conditions listed in Attachment A on the NDEQ Clean Diesel Rebate web page (<http://deq.ne.gov>, click on Financial-Grants/Distribution of Aid/Nebraska Clean Diesel Grant Program).
- I certify that I have the legal authority to sign this agreement.
- I acknowledge that failure to provide all applicable information and supporting documentation may result in the denial of my application.

Daniel J. Hoelsing, Superintendent

Printed Name and Title of Authorized Representative

Signature

Date

**SCHOOL CRISIS
RESPONSE
TEAM TRAINING**

LEVEL II

**NEBRASKA
EDUCATIONAL
SERVICE UNITS**

Dr. John Dudley
Crisis Management, LLC
www.schoolcrisis.org

Student Cell Phones Should Be Prohibited in K-12 Schools

By Jon Akers, Kentucky Center for School Safety

Let me begin by saying that I am acutely aware that my position on the issue of allowing students to have cell phones in their possession at school, during school hours, is a minority opinion, at least as far as the general public is concerned. Nevertheless, this is a long-held opinion for me, and I still stand firmly by it. In fact, as a veteran educator of thirty years (twenty-five of which I served as a school principal) and, as the current state director of school safety, I am only firmer in my opinion after the rapid increase of add-on features to cell phones in recent years, i.e. cameras, Internet, text-messaging, games, music, ability to record, etc. In short, the technological capability of the cell phone has changed drastically since its inception. My opinion has not. I should also hasten to add, based on the countless number of principals with whom I have had the opportunity to interview in my current role, my opinion is one that is shared by the vast majority of school principals in the state. As a matter of fact, I have yet to speak to any school principal that is actually in favor of allowing students to have cell phones in their possession in school during the school day. Thus, the central question becomes, "Why are most school principals in Kentucky against students having cell phones at school while most parents, students and others in favor of it?" What is at the crux of this debate and why have cell phones become so prevalent in our schools? I will attempt to answer those questions based on my school experiences and some research that I have done on the topic.

First, in my research regarding student cell phone use, I have learned that there have been hundreds of policies developed in states around the country attempting to control students having cell phones at school. However, to date, forty-nine states have either abandoned or deferred the decision over to their local school districts (an action I consider to be "passing the buck" rather than to risk making what would most likely be an unpopular decision). When

handed this decision to make, many districts and/or schools initially developed strict policies to control the problem; however, after being met with strong resistance, many revised those policies to be more lenient, largely surrendering to student and parental pressures.

As one quickly discerns when looking into this issue, few have chosen to take on the considerable challenge of controlling student cell phones in schools.

A prime example can be seen in our own state where many schools are struggling with the issue of students being allowed to have cell phones in school. KRS 158.165 basically leaves the issue of "use of personal telecommunication devices by a public school student" to each school district. As a result, there are widely varied specifics and technicalities in the school policies across the state. Some distinguish between students "possessing" and "using" cell phones. Many mention "regular school hours", "regular school days" and "instructional time", but fail to define the terms. A few districts allow each school to set the rules for cell phone use and, of the one-hundred sixty Boards with cell phone policies, nine specifically ban the use of cell phones on school property and eight mention allowing students who are volunteer firefighters to possess cell phones while at school. Clearly, there is very little consensus on what to do about this problem, which simply serves to fuel the unending debate.

Secondly, principals have expressed extreme frustration to me regarding the enforcement of Board policies that attempt to address cell phone usage in the schools. I have been told that many parents and students blatantly violate their Board of Education policies concerning this issue. Some principals say that despite the policy being well written and published in several documents (Board of Education Policy, Student Code of Conduct and Student Handbooks) many students and parents simply do not believe it applies to them...therefore,

the principal oftentimes must contend with the wrath of both the students and parents when enforcing these policies.

Those policies, generally, are either that:

- 1) Students are prohibited from having phones in their possession during the school day; or;
- 2.) Students are permitted to possess cell phones during the school day, but the cell phone must remain in the "off" position, a policy most principals say is ineffective.

In most cases, when a student breaks the policy, the cell phone is confiscated and returned at the end of the week to the child's parent; a second offense usually results in the phone being kept longer. Even more frustrating to principals is that these policies are often compromised when superintendents (or their designees) are pressured by parents/guardians to make an exception for a child's case when he/she has violated the cell phone policy. As many principals have told me (and I, too, have experienced) when one exception to a given rule is made, others perceive and express that they are entitled to the same special treatment. Many times when this occurs, such policies are seriously weakened.

But, still the question remains, "Why, did many school districts initially respond to the advent of cell phones with such strict policies?" Well, I can only reply based on my experience as a principal and from what I have been told repeatedly by numerous other principals; that is that when students have cell phones in their possession during school hours, many disciplinary problems stem from their abuse. Whether they are being stolen by other students who may not have a cell phone or just want a fancier one, used to phone in bomb threats to the school or to harass another student, the valuable time of educators is frequently being used to address cell phone abuse by some students. Exacerbating the problem are the features that competitive cell phone companies are quickly adding to their respective phone services mentioned above. Even at best, they are a distraction to students in a learning environment. Indeed, if some will debate whether cell phone use should be allowed for someone while driving a motor vehicle, then could not the argument be made also that it is more difficult to compute calculus while listening to an iPod, something many students are allowed (or either sneak)

to do while in class working on assignments?

12 Problems Caused by Students with Phones

1. Bullying or harassing other students with unwanted voice or text messages
2. Text-messaging or phoning friends during class time
3. Cheating (i.e., recording, sending or receiving test questions and/or answers)
4. Secretly taking inappropriate photographs of other students and distributing them
5. Photographing exam answers to use during the exam
6. Phoning in bomb threats to the school, which cannot always be traced
7. Phoning others outside the school to meet at the school during or after school to witness or participate in a fight or confrontation
8. Experts have stated that cell phones could be used to detonate a bomb if it is near or on the school's campus.
9. In a true emergency, massive cell phone usage can overload cellular phone systems, crippling critical official and emergency communication.
10. In larger school districts, gang members have, reportedly, used cell phones to communicate with one another during school hours.
11. School administrators and law enforcement officials have learned that drug deals have been made via cell phones during school hours.
12. During school emergencies, massive numbers of students have called their parents via cell phones and, as a result, those parents have bombarded the campuses, thwarting emergency protocols and procedures.

Thirdly, one of the primary reasons for the wide prevalence of cell phones in our schools is that parents are demanding to have immediate access to their children while they are at school. Parents are quick to single out school shootings (such as at Columbine) and the terrorist attack on September 11th as compelling reasons to have their children constantly accessible to them via cell phone. Undoubtedly, their feelings in this regard are understandable, but the fact is, thankfully, that these occurrences are extremely rare and the possibility of such a tragedy occurring at

any school is miniscule; the likelihood of a student being able to use a cell phone during such a time, similarly small. Moreover, if to communicate with their parents was the only reason that students used cell phones during school, I and other principals would not advocate prohibiting them from having them. Unfortunately, I believe this is far from the case.

Finally, the city schools in New York, Philadelphia, Detroit and New Orleans, along with the Milwaukee Public Schools have banned cell phones due to many of the reasons I have cited above. The abuse of these communicative devices by many students has simply ruined their intended use. (And...don't even get me started on the Internet issues, i.e., myspace.com, facebook.com, etc!)

So, what's the answer? Well, I tend to be rather conservative when I'm asked to provide a viable solution to this problem. I say, "Leave the cell phones at home and bring back pay phones!" We seem to have survived without cell phones before their invention. Furthermore, I feel that the current barrage of illegal and immoral acts committed daily (on cell phones by students during the school day) far outweigh the parent's right to talk (and in some cases, interfere) with their children during a school emergency.

In conclusion, school officials can rest assured that they have at least one ally in the state that will support their position if called upon to do so. I have carefully weighed the pros and cons on the issue, and I believe that if we want academic achievement to abound in our schools, we must first make the learning environment as safe and emotionally stable for all students as we can. Students having cell phones during the school day in school does not work toward that end.

As a seasoned school administrator and the executive director of the Kentucky Center for School Safety, I rest (what I firmly believe to be) my strong case.



Suggestions for Cell Phone "Situations"

1. Leave things as is. (Definition of some for "insanity": Doing the same thing repeatedly but expecting different results.)
2. Attempt to work with parent groups, chronicling and explaining all of the negative issues associated with cell phones, both academically and behaviorally. (Incidentally, there are still some parents today who refuse to allow their children to take a cell phone to school. Perhaps, these parents could discuss with parent groups how their children manage to survive during the school day without these devices.)
3. Have school officials to review their disciplinary data to determine the extent to which this problem detracts from instructional time. Then, if the case can be made that these devices truly create a significant academic or behavioral distraction, share it with the local Board and request that they revisit their current policy to determine if it can be strengthened.
4. Create specific policies that address the more abused features of the cell phones, such as the camera, etc. (Cite the problem of the inappropriate abuse of them in locker rooms and restrooms.)

Finally, what have I hoped to accomplish by sharing my opinion, which just happens to be the opinion of many of my fellow-principal colleagues? At the very least, my hope is that:

- it will stimulate discussion between all school leaders and their parent base to look, realistically, at the serious, negative implications inherent in student possession of cell phones in schools during the school day;
- school leaders will weigh these issues to determine the parent willingness to request that these policies be tightened; and,
- that more school districts will stand up and take the unpopular position of prohibiting their students from having cell phones during the school day, except during extreme situations, such as when it has been determined that a student has a gravely ill loved one.

Long-Term Follow-up to Crisis Situations

The following information may be useful in the days and weeks following a crisis. Longer term follow-up procedures also are listed.

The Day After: Workday Two of Crisis Management

1. Gather faculty members and update them on any additional information/ procedures.
2. In case of death, provide funeral/visitation information if affected family has given permission.
3. Identify students in need of follow-up support and assign staff members to monitor each of these vulnerable students:
 - A. Coordinate any ongoing counseling support for students on campus
 - B. Announce ongoing support for students with place, time, and staff facilitator
 - C. Notify parents of affected students regarding community resources available to students and their families.
4. Convene Crisis Response Team for debriefing as soon as possible
 - A. Discuss successes and problems
 - B. Discuss things to do differently next time.
5. Allow staff an opportunity to discuss feelings and reactions.

Long-Term Follow-up and Evaluation

1. Provide list of suggested readings to teachers, parents, and students.
2. Amend crisis response procedures as necessary.
3. Write thank-you notes to out-of-building district and community resource people who provided (or are still providing) support during the crisis.
4. Be alert on crisis anniversaries and holidays. Often students will experience an "anniversary" grief reaction the following month or year on the date of the crisis, or when similar crises occur that remind them of the original crisis. Holidays, too, often are difficult for students who have experienced loss.



Kids



Adults



Step 3: Describe Yourself. With the boxes below are groups of words in rows. Score each group of words giving yourself (4) for the most like you, (3) for second, (2) for third, and (1) for least like you. (Score Words Across)

Active Opportunistic Spontaneous	<input type="checkbox"/>	Parental Traditional Responsible	<input type="checkbox"/>	Authentic Harmonious Compassionate	<input type="checkbox"/>	Versatile Inventive Competent	<input type="checkbox"/>
Competitive Impetuous Impactful	<input type="checkbox"/>	Practical Sensible Dependable	<input type="checkbox"/>	Unique Empathetic Communicative	<input type="checkbox"/>	Curious Conceptual Knowledgeable	<input type="checkbox"/>
Realistic Open-Minded Adventurous	<input type="checkbox"/>	Loyal Conservative Organized	<input type="checkbox"/>	Devoted Warm Poetic	<input type="checkbox"/>	Theoretical Seeking Ingenious	<input type="checkbox"/>
Daring Impulsive Fun	<input type="checkbox"/>	Concerned Procedural Cooperative	<input type="checkbox"/>	Tender Inspirational Dramatic	<input type="checkbox"/>	Determined Complex Composed	<input type="checkbox"/>
Exciting Courageous Skillful	<input type="checkbox"/>	Orderly Conventional Caring	<input type="checkbox"/>	Vivacious Affectionate Sympathetic	<input type="checkbox"/>	Philosophical Principled Rational	<input type="checkbox"/>

TOTAL ORANGE

TOTAL GOLD

TOTAL BLUE

TOTAL GREEN

Myths of Grief

Myth #1: *Grief and mourning are the same experiences.*

- Grief is the internal meaning given to the experience of bereavement.
- Mourning is when you take the grief on the inside and express it outside of yourself.
- Expressing your grief outside yourself is necessary if you are to move forward in your grief journey.

Myth #2: *The experiences of grief and mourning progress in predictable and orderly stages.*

- Do not try to determine where you should be, just allow yourself to be naturally where you are in the process.
- The thoughts and feelings you will experience will be totally unique to you.

Myth #3: *Move away from grief, not toward it.*

- Many people view grief as something to get over rather than experience.
- These ideas encourage people to repress thoughts and feelings about the death and do not allow themselves to cry or show their true feelings.
- Many people have internalized society's message that mourning should be done quietly, quickly and efficiently. Don't let this happen to you.

Myth #4: *Following the death of someone loved, the goal should be to "get over" your grief as soon as possible.*

- You do not "get over" your grief.
- The pain you feel will change from being ever-present, sharp and stinging to a sense of loss. It will not completely disappear but, it will soften.
- You will always remember that person but once again your own life can and will move forward.

Myth #5: *Tears expressing grief are only a sign of weakness.*

- Crying is nature's way of releasing internal tension in your body, and it allows you to communicate a need to be comforted.
- Your capacity to share tears is an indication of your willingness to do the "work of mourning."

Please remember that the myths about grief and mourning listed above are not all inclusive. What other "grief myths" have you encountered? How has that influenced you?

HELPING GRIEVING STUDENTS INFORMATION FOR SCHOOL STAFF

School is a Place for Support

Teachers are very important to their students. From teachers, they learn not only facts and figures, but behaviors and emotions. School is a home away from home, a place for students to share their lives with others. When students are grieving, they need to share their feelings with someone they trust. They need to know school is a stable and supportive place.

Learn About Grief

To help students cope with death and grief, we must continually enhance our own knowledge of childhood grief. While we will never have all the answers, we can always strive to broaden our understanding and degree of helpfulness. Take advantage of resources and training opportunities as they become available.

Another part of learning about grief involves exploring your assumptions about life and death. Think about your own personal losses. What person close to you has died? What did their deaths mean to you? Were you a child when someone you loved died? If so, how did you feel? How did the important adults in your life-including teachers and counselors-help you with your feelings of grief? Thinking about these issues will help you better help students in your care.

Grief is a normal and healing response to death. Everyone experiences grief in their own unique way. Young persons grieve losses as intensely as adults. They can experience a variety of emotions which may vary from day to day. Young people's reactions will differ depending on their level of emotional development, their relationship to the deceased, their belief system about death and their past experience with death. Those who are experiencing stress in their personal or family relationships may have more difficulty coping. Even if students didn't know the person who died, it may cause them to revisit other deaths or losses they have experienced.

Children's Response

Children grieve in doses. They take in only what they can handle at the moment and then may take a break from their grief by playing or doing other daily activities. Later they may come back with more questions or expressions of emotions. This does not mean they don't care or are too young to understand. This is their way of processing a difficult situation.

Children are often less able than adults to put their feelings into words, so their grief is seen in their behaviors. Many children express the pain of grief by acting-out. This behavior usually varies depending on the child's age and developmental level. Some children may temporarily display regressive behaviors, reverting back to a safer time in their lives.

Very young children may not understand the permanence of death. This understanding will develop as they mature.

Young People's Response

Young people have a more adult understanding of death but may not fully accept that it will happen to them. A common characteristic of young people is the belief in their own immortality. Young people may take on an attitude of "I dare it to happen to me", which taken to an extreme could mean experimenting with dangerous behaviors or situations.

They may express a lot of anger about death because they are more comfortable expressing anger than hurt and sadness, which may seem childish to them.

It is common for young people to need and seek our support from their friends during this time. This peer support is important, but they also need caring support from the adults in their lives.

Suggestions for Helping

- BE HONEST** - If you don't know, say so. Students are experts at sensing when adults are being truthful with them.
- USE CLEAR LANGUAGE** - Don't use euphemisms. Equating death with sleep or taking a long trip causes the student undue anxiety about falling asleep, taking naps, or about a loved one going away on vacation. The same logic applies to "passed away, lost, laid to rest" etc.
- VALIDATE QUESTIONS** - Don't dismiss or gloss over student's concerns. Avoid saying or thinking "you're too young to understand" or "you'll understand when you are older" or "be strong for someone else."
- BE AVAILABLE** - In your absence, the student will most likely supply his or her own interpretation and answers, which may not be realistic or healthy.
- BE REASONABLE** - Take into account developmental differences. For example, whether a student understands time or can think logically determines his or her ability to cope with the permanence of death or understanding that someone died because they were very ill.
- DO LISTEN** - Be a good listener. Listen to the concerns of your student, letting him or her know no question is too terrible to ask. Be nonjudgmental.
- BE DIRECT** - Ask what truth the student is seeking. Don't assume they want a lot of information when a simple fact will do.
- BE THERE** - Show your support by being there, even if you do nothing but sit with them. Loneliness is the most difficult aspect of loss for children, adolescents and adults.
- BE OPEN TO RELIGIOUS BELIEFS** - Recognize that different people believe different things and we need to be respectful to those differences. Allow discussions on religion but don't initiate them.
- BE RESOURCEFUL** - Allow the student self expression in his or her own way, including art, drawing, music, clay, writing, etc. Consult your Media Specialist for resources available in your school to assist you in classroom discussions.

Common Grief Reactions

Children

Shock/denial
Anger, aggressive behavior
Guilt
Idealization of the deceased
Up and down emotions
Physiological changes; sleeping problems (bed wetting, fear of dark, nightmares), eating problems, headaches, stomach aches
Lack of feelings
Withdrawal, sadness
School avoidance
Poor concentration
Fears, worries
Regression (thumb sucking, clinging, whining)

Adolescents/Teens

Shock/denial
Sadness
Lack of feelings
Rebellion at home/school
Sleep/appetite disturbances
School problems-fighting, withdrawal, attention seeking, poor concentration
Physical problems-headaches, stomach aches
Over-involvement with peers or loss of interest in peer and social activities
Idealization of the deceased
Restlessness, disorganization
Preoccupation with the situation

STUDENT ANNOUNCEMENT:

TEACHERS:

- Take cues from your students about how much class time they need to talk.
- It's okay to say, "I don't know" to questions you aren't sure how to answer.
- Often times there are rumors or speculations when a death occurs. If you hear these discourage them. Remind students to stick to the facts and be respectful of the person who has died.
- If students really are experiencing difficulty, please send them to the designated crisis center with a pass. Try to send them in pairs or at most, small groups. If the majority of your class is having trouble, it would be better to have a Crisis Team member come to your room to help.
- While some students will be directly affected, others may not be. Some may be indirectly affected, meaning this news may cause them to revisit deaths or other losses they have experienced.
- Everyone grieves differently. You may see a variety of responses in your students. Some may react by making comments or gestures that you may feel are inappropriate. These responses usually come from how uncomfortable they are with the situation. Help students be accepting of all grief responses.
- Please don't hesitate to let Crisis Team members know of any student who seems to be experiencing difficulty, especially if they have not sought out help.
- Be aware of your own experiences with death or loss and how you may be affected by this situation. It is ok to share your feelings with your students and find healthy ways to take care of yourself.

QUESTIONS TO FACILITATE DISCUSSION:

- How did you first find out about what happened?
- What did you hear? What questions do you have about what you heard?
- How did you know this person?
- What was it like when you heard this news?
- What feelings do you have when you talk about this?
- What are some things you can do when you have these feelings?
- Who can you talk to if you need to talk to someone?
- Have you known anyone else that has died?
- If you were a member of this person's family what do you think you would want at a time like this?
- How can you help someone else who is having these feelings?

Factors that Make Grief Unique

1. Nature of the Relationship
What was that relationship like?
2. Nature of the Death
How did it occur? Sudden/prolonged?
What were the circumstances surrounding the death?
3. Support System
What messages did you receive about grief and mourning?
What behaviors were acceptable? Were you able to accept or seek support? How responsive was your support? (open/closed)
4. Religious/Cultural History
How does it influence how you express your grief?
What are the expectations?
5. Ritual/Funeral experience
What did you choose to do and how that help/hurt in the healing?
6. Chronological/Developmental Age
What they able to understand?
7. Prior Experience with Death
What other experiences with death have you had?
What were those experiences like for you?
8. Personality
Are you naturally quiet? Do you usually process things with others?
What was the personality of the person who died?
9. Other Crises or Stresses
What else is going on in your life? With your family?
10. Biological Sex
What role distinctions were modeled for you?

DEVELOPMENTAL AGES AND POSSIBLE REACTIONS TO DEATH

AGE	THINK	FEEL	DO
3 - 5 years preschool	<ul style="list-style-type: none"> • Death is temporary and reversible • Finality of death is not evident • Death mixed up with trips, sleep • May wonder what deceased is doing 	<ul style="list-style-type: none"> • Sad • Anxious • Withdrawn • Confused about changes • Angry • Scared • Cranky (feelings are acted out in play) 	<ul style="list-style-type: none"> • Cry • Fight • Are interested in dead things • Act as if death never happened
6 - 9 years	<ul style="list-style-type: none"> • About the finality of death • About the biological processes of death • Death is related to mutilation • A spirit gets you when you die • About who will care for them if a parent dies • Their actions and words caused the death 	<ul style="list-style-type: none"> • Sad • Anxious • Withdrawn • Confused about changes • Angry • Scared • Cranky (feelings are acted out in play) 	<ul style="list-style-type: none"> • Behave aggressively • Behave withdrawn • Experience nightmares • Act as if death never happened • Lack of concentration • Have a decline in grades
9 - 12 years	<ul style="list-style-type: none"> • About and understand the finality of death • Death is hard to talk about • That death may happen again, and feel anxious • About what will happen if their parent(s) die • their actions and words caused the death 	<ul style="list-style-type: none"> • Vulnerable • Anxious • Scared • Lonely • Confused • Angry • Sad • Abandoned • Guilty • Fearful • Worried • Isolated 	<ul style="list-style-type: none"> • Behave aggressively • Behave withdrawn • Talk about physical aspects of death • Act like it never happened, not show feelings • Experience nightmares • Lack of concentration • Have a decline in grades
12 years and up (teenagers)	<ul style="list-style-type: none"> • About and understand the finality of death • If they show their feelings they will be weak • They need to be in control of their feelings • About death with jocularly • Only about life before or after death • Their actions and words caused the death 	<ul style="list-style-type: none"> • Vulnerable • Anxious • Scared • Lonely • Confused • Angry • Sad • Abandoned • Guilty • Fearful • Worried • Isolated 	<ul style="list-style-type: none"> • Behave impulsively • Argue, scream, fight • Allow themselves to be in dangerous situations • Grieve for what might have been • Experience nightmares • Act like it never happened • Lack of concentration • Have a decline in grades

Funeral Attendance Guidelines

For those students who plan on attending the funeral, it would be beneficial for you to cover informally what they might expect and to review proper etiquette. In your discussion you might consider the following points:

1. It is appropriate to dress up if you are planning to attend either the visitation or the funeral (Sunday-type dress).
2. Visitation is meant to provide a time to support family members and honor the person who has died.
3. Generally, visits are brief but some families will plan a formal prayer service during the visitation.
4. At visitation, the casket will be present and may be open. It is customary to view the casket and/or body. Some families will have a "kneeler" so that individuals may offer a short prayer.
5. The body may not look like the person you remember.
6. It is okay to view the casket in small groups and it is okay to talk quietly but it is best not to congregate around the casket. Move away to allow others the opportunity to pay their respects.
7. Some people like to leave flowers or other remembrances. If there is not a table, it is best to leave them with the family. It is not appropriate to place remembrances inside the casket.
8. It is appropriate to greet family members and express your sorrow. A simple statement such as "I'm sorry for your loss" will let the family know that you care.
9. Funeral services vary according to the religious preference of the family. It is respectful to follow the religious customs. Arrive at the church or funeral home early to allow time to sign the guest book and be seated.
10. Attendance at the cemetery is optional but it is important to leave soon after the services there to give the family a time of privacy.

CRITICAL INCIDENT STRESS DEBRIEFING

- Stage 1** **Introduction Phase**
- To introduce intervention team members, explain process, set expectations
- Stage 2** **Fact Phase**
- To describe a traumatic event from each participant's perspective on a cognitive level.
- Stage 3** **Thought Reaction Phase**
- To allow participants to describe cognitive reactions and to transition to emotional reactions.
- Stage 4** **Reaction Phase**
- To identify the most traumatic aspect of the event for the participants and identify emotional reactions.
- Stage 5** **Symptom Phase**
- To identify personal symptoms of distress and transition back to a cognitive level.
- Stage 6** **Teaching Phase**
- To educate as to normal reactions and adaptive coping mechanisms, i.e. stress management. Provide a cognitive anchor.
- Stage 7** **Re-Entry Phase**
- To clarify ambiguities and prepare for termination.

GRIEF RECOVERY PROCESS

Introduce

Who are you?
Why are we here?

Report

What happened?
How did you hear about it?

Reflect

What do you think?
What is the worst part?

Feel

What did you feel when you first heard about it?
What are you feeling now?

Restore

How can we gain from this experience?
What gives you the strength to keep going?

Learn

What can we learn?
What can you do to help you get through this?

Resume

Where do we go from here?

Normal Reactions to Severe Stress

Everyone responds to severe stress, even though not everyone responds in exactly the same way. Following are some of the normal responses that people have to abnormally stressful events. These reactions may occur during the event, immediately after the event, or sometimes even after a considerable period of time had passed.

Physical

Tightness in chest or throat
Trembling or twitching
Headaches
Rapid heart beat
Dizziness
Faint
Weakness in muscles
Sweating
Lack of energy/fatigue
Chills
Dry mouth/thirsty
Vomit or upset stomach
Difficulty breathing

Emotional

Shock/numbness
Sadness/depression
Anger
Irritable
Guilt/self reproach
Anxiety/fearfulness
Loneliness
Overwhelmed
Helplessness
Sense of loss of emotional control
Emotional out bursts
Helpless/powerless

Behavioral

Sleep disturbances
Appetite more or less
Talk more or less
Absentmindedness
Suspiciousness
Social withdrawal
Avoidance of reminders
Change in sexual functioning
Restless over activity
Unmotivated
Crying
Clinging to reminders of the past
Children: misc. regressive behaviors

Cognitive

Disbelief/Denial
Poor concentration
Confusion
Difficulty with decisions
Pre-occupation
Memory problems
Hyper vigilant
Nightmares
Intrusive images/memories
Disorientation to time, person, place
Can't get person/event out of mind
Blame self/others

Helping Students Through the Grief Recovery Process

After the ANNOUNCEMENT has been made, indicate that the class will be talking for awhile and then will be returning to classroom activities. "We are going to be talking about some important thoughts and feelings. I would like this to be a safe place for you to talk. So we need to treat each other with kindness and respect."

Ask the students to form a circle. Select questions from the categories below to help students more through the grief process. Allow those students who wish to share the time to do so. You may choose to ask some questions the first day and then continue the process over a period of days or weeks, depending on the needs of your class.

Return to the daily routine when you feel most of your students are ready to do so. Stay with any who are not ready or refer them to a member of the crisis team.

REPORT

How did you first hear about what happened?

Where were you when you first heard about it?

When did you find out? What did you hear?

REFLECT

What did you think when you heard about this?

What is the worst thing about this?

What one thing stands out the most for you?

What hit the hardest?

If you could erase one thing, what would it be?

What is your greatest concern right now?

FEEL

How did you feel when you heard about it?

What are you feeling now?

Can you locate that feeling in your body?

What feelings come to mind when you talk about what happened?

What I first heard about it, I felt mad. It seemed so unfair. What did you feel when you first heard about it?

RESTORE

What is something positive you can take away from this experience?

Was there anytime during this experience you saw some inner strength coming through?

What gives you the strength to keep going?

What have you noticed that tells you things are getting a little better?

LEARN

Who could you talk to about this when you go home tonight?

What are some things you can do for yourself to help you get through this?

Has anyone close to you ever died before? What did you do then to get through it?
What could you do now?

Are there times when things aren't quite as bad? Describe that to me.

What will you start noticing about yourself that will tell you you're healing from this?
What will others notice?

How can we help each other at a time like this?

Things To Try Immediately Following a Crisis

- Remind yourself (and others) that it is normal to have symptoms of distress following even milder forms of crisis.
- Alternating periods of strenuous physical exercise with periods of relaxation will reduce some physical reactions.
- Get plenty of rest. Sleep gives a mental break from the stress, rests the body, and improves one's ability to problem solve.
- Eat regular, well-balanced meals even if not hungry; you'll feel better. The brain needs food to process thoughts and feelings.
- Return to as normal a routine as possible, as quickly as possible.
- Be with people you enjoy and are comfortable with.
- Talk about what you are thinking and feeling. Talking may be the best preventive measure available.
- When you can't (or don't want to) talk with others, write (sing, draw, or whatever expresses) your thoughts and feelings.
- Try to let things calm down before making any major decisions or major life changes. Let others help you think things through.
- Avoid or reduce additional stressors as much as possible. Take control of those aspects of your daily life you still have control over by making routine decisions whenever possible.
- Severe stress causes one to work hard emotionally, psychologically, and sometimes also physically. Treat yourself well so that you will have the strength and energy to do this hard work.
- Avoid using drugs or alcohol to reduce your distress. This slows psychological adjustment and can create additional problems.
- Think of things that helped you cope in the past and try them now.
- Remind yourself that it takes time to come to grips with traumatic events, and everyone does so at their own pace.
- Let others help; there's nothing to be gained by "playing strong."

Facilitative Questions for Teachers

1. How did you first hear about what happened?
2. Where were you when you first heard about it?
3. When did you find out? What did you hear? What did you think when you heard about this?
4. What is the worst thing about this for you?
5. What is your greatest concern right now?
6. How did you feel when you heard about it?
7. What are you feeling now?
8. What gives you the strength to keep going?
9. What have you noticed that tells you things are getting a little better?
10. Who could you talk to about this when you go home tonight?
11. What are some things you can do for yourself to help you get through this?
12. Are there times when things aren't quite so bad? Describe that to me.
13. How can we help each other at a time like this?

Helping Students Who Have Family Members in the Military

As the war continues, we as educators should examine our thoughts and feelings with regard to this conflict so that we can better respond to our students' thoughts and feelings about war. This is a prerequisite to responding to those students and staff members whose parents and spouses are being deployed in increasing numbers.

No matter what our feelings about the advisability of war are, it is important to support United States military personnel who are being deployed. Their children and their spouses are among us in our school buildings. These people deserve our acknowledgement.

Children and adults who are trying to adjust to the absence of a parent or a spouse can benefit from positive attention to their circumstances. We may be able to lessen their suffering by recognizing the contributions their loved ones are making to the safety, security and continued freedom of all Americans.

In recognizing these individuals' contributions, we should affirm and support their loved ones who are left behind in our buildings. In some small measure this may help to alleviate the pain of the separations they are experiencing.

Responding to students who have family members in the military is important. As with other major changes in the family, those students who father or mother is now absent and possibly in jeopardy are experiencing unsettling emotions: sadness, fear, anger, and a sense of loss.

SENTENCE COMPLETION INVENTORY REGARDING CHILDREN AND DEATH

Please complete the following incomplete sentences. There are no good or bad, right or wrong answers.

1. My first experience with death was...
2. Right after this first experience I felt...
3. My primary source of emotional support during childhood was...
4. When death occurred in my family, my parents...
5. The biggest rule my family had about death was...
6. When I was a child, the worst thing about death was...
7. When I think about my experiences with death as a child, I realize...
8. The needs I had as a child when a death occurred were...
9. Talking to children about death is...
10. When I think about children and funerals, I...
11. When people talk about children and death 50 years from now...
12. We teach children death is...

Tips for Helping Children Cope

- **Encourage children to ask questions.** Listen to what they say. Provide comfort and assurance that address their specific fears. It's okay to admit you can't answer all of their questions.
- **Talk on their level.** Communicate with your children in a way they can understand. Don't get too technical or complicated.
- **Be honest.** Tell them exactly what has happened. For example, don't say that someone who has died has "gone to sleep;" children may become afraid of going to bed.
- **Find out what frightens them.** Encourage your children to talk about fears they may have. They may worry that someone will harm them at school or that someone will try to hurt you.
- **Focus on the positive.** Reinforce the fact that most people are kind and caring. Remind your child of the heroic actions taken by ordinary people to help victims of tragedy.
- **Pay attention.** Your children's play and drawings may give you a glimpse into their questions or concerns. Ask them to tell you what is going on in the game or the picture. It's an opportunity to clarify any misconceptions, answer questions and give reassurance.
- **Develop a plan.** Establish a family emergency plan for the future, such as a meeting place where everyone should gather if something unexpected happens in your family or neighborhood. It can help you and your child feel safer.

Tips for Talking with Children in Trauma – Interventions at Home for Preschoolers to Adolescents

Preschooler:

- Stick to regular family routines.
- Make an extra effort to provide comfort and reassurance.
- Avoid unnecessary separations.
- Permit a child to sleep in the parent's room temporarily.
- Encourage expression of feelings and emotions through play, drawing, puppet shows, and storytelling.
- Limit media exposure. Some parents may wish to limit their child's exposure to graphic or troubling scenes. To the extent possible, watch reports of the disaster with children. It is at these times that questions may arise.

Elementary Age Children:

- Provide extra attention and consideration.
- Set gentle but firm limits for acting out behavior.
- Listen to a child's repeated telling of his/her trauma experience.
- Encourage expression of thoughts and feelings through conversation and play.
- Provide home chores and rehabilitation activities that are structured, but not too demanding.
- Rehearse safety measure for future incidents.
- Point out kind deeds and the ways in which people helped each other during the disaster or traumatic event.

Preadolescents and Adolescents:

- Provide extra attention and consideration.
- Be there to listen to your children, but don't force them to talk about feelings and emotions.

*Adopted from U.S. Department of Health and Human Services. www.samhsa.gov

Crisis Scenario

A bus from your school district is on a field trip and is involved in an accident approximately one hundred miles from your community. A call came to the superintendent's office at 4:30 p.m. informing the superintendent's secretary (the superintendent is out of town) that the bus had overturned on a highway and that students, teachers, and parent chaperones had been injured-some seriously.

The bus that overturned was the last in a three-bus convoy returning to your community. The driver of the second bus saw the third bus overturn and stopped to help. The first bus in the convoy was unaware of the accident and continued on its way. It would arrive in your community almost two hours later-still unaware of the accident.

Rescue workers arrived within minutes and began the difficult task of determining the most critically injured and transporting the injured to area hospitals. Most of the student passengers had no form of identification with them: the adults who were capable of identifying students were also injured and unable to assist in that identification.

Since the building principal was in San Francisco, attending a national conference with the superintendent, there is some confusion on how to begin the search for information. It was children grades fifth through eighth that had gone on the trip. A list of students who had gone was kept at the school; however, there was no list of students assigned to each bus. In fact, students from grades five through eight were spread through the three buses. Waiting parents did not know whether their children were on the overturned bus, the bus that stopped to offer assistance, or the bus that was continuing on the return trip.

They also did not know where their children were being treated, since their children were being treated in four different hospitals. These hospitals were as much as seventy miles apart.

Calls were made to the highway patrol, the sheriff's office in the county where the accident occurred and to the four hospitals. It was difficult for officials in the law enforcement agencies and the hospitals to know to whom they could release information because they did not know the people from your school district who were calling. It was also difficult for officials to respond to requests for information because of the magnitude of the accident and the number of calls received.

A teacher from the second bus, who had helped with the injured children at the accident scene, called your school district and gave the names of some of the students and adults she knew had been injured. During her call she commented that she thought some of the injured students and parents may be dead by now. School district staff located the parents and the spouses of the people the teacher identified as being injured. Some parents and spouses were instructed to phone the hospitals to give permission for treatment.

Other major problems included sketchy information, jammed phone lines and rumors.

Helping Others Following a Traumatic Event

Listen carefully to what they are feeling. This is generally more important than problem solving. Reflective listening is often very helpful.

Spend extra time with the traumatized person but don't force it.

Allow private time, checking in periodically.

Create opportunities for talking about the event, but don't over do it.

With children, talk about what happened at a level that the child understands. Allow them to just listen (or draw, play, etc.) if they don't want to talk.

Help the traumatized person with everyday tasks and activities (cook, clean, chores, child care, home work, etc.) to show you care and to offer support.

Help them return to as normal a routine as possible (meals, sleep, activities, etc.)

Don't take the traumatized person anger, sadness, or other feelings personally. Don't try to rationalize or talk them out of their feelings.

Don't say they were lucky that things weren't worse. Such statements are not consoling and are typically rejected as invalidating by those in pain.

Tell the traumatized person you're sorry they've had to endure such a difficult and painful experience and that you want to listen, understand how they feel, and help them as best you can. Don't give false reassurance or promises.

Remind yourself that it is normal to feel bad during and after a crisis. Don't try to rescue people from their own emotions, or try to avoid your own.

Remind yourself that wounds need time to heal, and everyone will heal in their own way and in their own time.

Help others identify how they got through difficulties in the past, what helps them cope with the current situation, and what they need to feel better now.

Remind them that bad things happen which they cannot control, but they can control how they deal with it. Help them focus on what they can control while accepting the inevitable vulnerable feelings about what they cannot control.

Know your own limits. Take care of yourself so that you can be physically, emotionally, and psychologically available to do the hard work of helping others.

11/1/2013

TRANSFERS WITHIN THE DISTRICT

Last Name	First Name	Transferring School Year	Date Transfer Requested	Grade Entering	SCS Resident School Building	SCS Transferring to Building
NONE						

OPTIONS

Last Name	First Name	Option School Year	Date Transfer Requested	Grade Entering	Resident District	Option district
Jedlicka	Cody J	2014-2015	10/15/2013	K	SCS/SES	Leigh Comm. Schools
Jedlicka	Daphine A	2014-2015	10/15/2013	K	SCS/SES	Leigh Comm. Schools
Lutjelusche	Emily	2014/2015	9/11/2013	K	SCS/SES	Lakeview Comm. Schools

CANCELED OPTIONS:

NONE						

