



Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 10, 2014 6:30 PM
Schuyler Central High School Music Room
120 W. 20th St.
Schuyler, NE 68661-2400

Attendance Taken at 6:33 PM.

Chuck Misek: Absent
Richard Brabec: Present
Eric Cerny: Present
Lumir Jedlicka: 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

President Jedlicka called the meeting to order. Board members present were: Vavricek, Jedlicka, Brabec, Semerad, and Cerny. Misek was absent. Also present were Superintendent Dr. Hoelsing, Principals Burton and Reinsch; Assistant Principal Kovar; Curriculum Director Gibbons, Activity Administrator Egr, and Student Council Representative Rosbin Ravanales.

I.A. Pledge of Allegiance

All present participated in the Pledge of Allegiance. President read the District Mission Statement.

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 state that this meeting and agenda has been preceded by advance notice in public places and is hereby declared to be in open session.

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 Richard Brabec and a second by Virginia Semerad.

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

Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

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)

III.C. Student Representative's Report

Rosbin Ravanales attended his first school board meeting as the Student Council representative.

IV. Action Items

IV.A. Budget

IV.A.1. Discuss, consider and approve acceptance of the 2013-14 AFR and District Audit Reports.

The budget committee met with Pekny and Associates to discuss the 2013-14 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.

The budget committee felt comfortable with the results of the 13-14 ADR and District Audit. The auditors commended Business Manager Marlene Hartman for excellence in her job performance. The auditors made suggestions for two improvements for the upcoming year. Motion to approve the budget committee's recommendation to accept the 2013-14 Annual Finance Report and District Audit as filed. Passed with a motion by Richard Brabec and a second by Virginia Semerad.

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

Yea: 5, Nay: 0, Absent: 1

IV.B. Planning

IV.B.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 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. They used the facility last school year for the same event.

This group, Young Adults for Christ affiliated with Divine Mercy Parish, rented the SCHS facilities in 13-14 for the same type of three-day event. Dr. Hoelsing reported that there were no problems or concerns at the completion of that event. Motion to approve request from Young Adults for Christ to rent school facilities for their weekend retreat in March. Passed with a motion by Brian Vavricek and a second by Eric Cerny.

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

IV.C. Personnel

IV.C.1. Discuss, consider, and take action to approve staff resignation. Tim Grevson, elementary head custodian, has submitted his resignation effective at the end of October. He will be moving back to Iowa, closer to his son.

Motion to accept Tim Grevson's resignation and thank him for his service to the district. Passed with a motion by Richard Brabec and a second by Brian Vavricek.

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

V. Discussion Items and Reports

V.A. Adequate Yearly Progress Report and Letter to Parents

Adequate Yearly Progress Report – Remember that this is the year that we've all been dreading since 2001. All schools needed to have 100% proficiency on state assessments in the spring of 2014. Schools that have not met that level of proficiency for two consecutive years are placed in "Needs Improvement" status.

1. District Level – we continue to be a district in Needs Improvement Status. This puts us in "Corrective Action." There are a number of actions that the state can take but by demonstrating the efforts that have been made, we are most likely meeting the state's expectations.
2. Buildings in Needs Improvement Status
 1. Schuyler Central High School – SCHS is in Needs Improvement, but it is not a school receiving Title 1 Funds, therefore, there are no sanctions at this time

2. Schuyler Elementary School – SES is in Year 1 of Needs Improvement. There are several requirements placed on the school. Those requirements are attached.
3. Buildings not in Needs Improvement –
 1. Fisher’s 24 – Met AYP last year, did not meet AYP this year. If Fisher’s does not meet AYP next year, they will be in Needs Improvement.
 2. Richland – Is in Needs Improvement status for elementary level, but not middle level, therefore, the building is not in Needs Improvement Status.
 3. Schuyler Middle School – SMS was not a Title I building in 12-13, therefore it started over with the continuous years of progress cycle in 13-14.

All Nebraska schools needed to have 100% proficiency on state assessments in the spring of 2014. Schools that have not met that level of proficiency for two consecutive years are placed in "Needs Improvement" status. Mr. Gibbons stated that out of approximately 1000 schools in the state, 480 resulted in the "Needs Improvement" category and of those 480, 265 will have sanctions placed on them by the NDE. The plan is to send a letter explaining the status of SES and SMS to all parents of elementary students within the next four to six weeks. He also explained that if any elementary student wishes to transfer to another school within the district and the parent is unable to furnish the transportation, then the student will be transported by district-furnished transportation.

- V.B. Review the DHHS Sanitary Surveys conducted at District #1, #24, and #4R.

On October 16, 2014 a survey of the Colfax County School Districts (#1, #24, and #4R) were conducted by Richard Koenig accompanied by Larry Wennekamp, representing the system, to determine the system's compliance with Title 179 NAC *Regulations Governing Public Water Supply Systems*. Findings of the inspection were discussed with Larry Wennekamp at the completion of the inspection. This letter serves as official notification from the Department to the system that no deficiencies were found during the RSS.

See attached information for each building.

On October 16, 2014 a survey of the Colfax County School Districts (#1, #24, and #4R) were conducted to determine the system's compliance with Title 179 NAC *Regulations Governing Public Water Supply Systems*. No deficiencies were found.

- V.C. Review early retirement policy and list of eligible employees.

Below is the list of employees eligible for the early retirement program. These employees need to be notified by November 15th of their eligibility for the early retirement program. Applications are open in January. I also attached the board early retirement policy that sunsets at the end of the 2015-16 school year. See list below and attached policy.

Cynthia B Wachter
Patricia A Cuda
Thomas L Wheeldon
Barbara A Kudera
Jon E Knutson

Peggy Ann Aldrich
Sheri S Melick
Amy J Johnson

Eight certified employees in the SCS District qualify for the Early Retirement Incentive Policy. They will be notified by November 15. Beginning January 1, 2015, the school board can accept the first four applicants for the program. Dr. Hoelsing told the school board that next year the policy can be renewed, changed, or dropped.

V.D. Principals' Reports

K-2 Report:

~Our Early Childhood/Literacy Night was a huge success!! All our students, teachers, and families had a BLAST!! Our classrooms and hallways were full of learning, laughter and families spending time together!

~Our Read-It program just completed the first month activity. We just had our first celebration which entailed students enjoying a movie and popcorn! (The students that didn't not reached the set goal remained in their classrooms working with their teachers on improving their reading skills!)

~The FFA Barnyard will be making their annual visit to S.E.S.! I know the kids are going to love this experience!!

~The Kindergartners enjoyed their annual trip to the Valla's Pumpkin Patch! Since there are 168 Kindergartners, we split into two groups! One group had the most beautiful day and the other group...um...not so much...very rainy!

~Our second graders enjoyed their field trip to the Rose Theater! The students loved the play that was performed. (Maybe we will get to see them perform some day on stage!!) I hope all of you have a very, very special Thanksgiving full of family time and a delicious feast!! I personally want to thank you for all of the time you spend make S.C.S. the very best educational system for our kids! Thank you...Darli



Early Childhood and Grades 3-5 Report

4. Preschool	88
5. Kindergarten	167
6. 1st Grade	143
7. 2nd Grade	123
8. 3rd Grade	134
9. 4th Grade	149
10. 5th Grade	128
11. Total Pre-K-5	932

Safety days were held at Elementary and Preschool. All went well. Conferences went very well with just at 99% attended. Parents were active and seem to really enjoy the food service demonstration in the cafeteria along with lots of parents wanting information on the after school program. Huge success like always.

Attached is a short clip about last months Early Childhood event <http://columbusnewsteam.com/local-news/more-than-a-thousand-showed-up-at-the-ready-to-learn-2-play-their-way-event/>

Rural Schools' Report

Veteran's Day Programs - Tuesday, November 11

10:45 - Richland

2:30 - Fishers

Parent Teacher Conference Report

Thanks to Kim Powell for helping teachers with parent Infinite Campus login information on how to check student grades. Teachers shared this access information with parents.

All 46 families attended conferences at Fishers.

35 or 36 families attended conferences at Richland. Mrs. Wachter/Mrs. Stevenson are arranging the final conference.

Middle School Report

Parent Teacher Conferences were a success at SMS. We had 54% of our parents in attendance. The focus of this year's fall conference was to educate parents on DiscoveryEd, the Warrior Academy Program, and Infinite Campus. Many patrons also supported our annual Scholastic book fair in the SMS Library. Parents of SMS students were able to meet with teachers in their classrooms, which provided a more confidential opportunity for all stakeholders to discuss student learning progress. Based on a survey that parents were asked to take at the end of their conference, the overwhelming majority said that they liked the new format. A special thank you to the SMS staff for their flexibility at this year's conferences, as well as Mr. Andel and Mrs. Kudera for lining up food for parents and families to enjoy.

STRIV continues to grow! Mrs. Hall, the SMS Media Specialist, has continued working with students to stream live broadcasts to our stakeholders and their families. The largest amount of viewers up to this point has been 115 for a single event. We hope to utilize both SIG grant funds, and the expertise of SMS staff to continue to develop STRIV into a digital broadcasting curriculum for our Warrior students next year.

Winter activities have begun! We have approximately 100 students involved in wrestling and girls basketball in our pre-Christmas season. We invite members of the Board of Education to view one of our Warrior athletic contests in person or on STRIV! SMS 7th and 8th grade students also participated in a vocal clinic at Elkhorn Valley this past Friday. Thank you to Mrs. Bywater for her work with our Warriors!

Our first session of MAPs Testing have closed for the fall. We learned a great deal about the process at SMS, and we will be collaborating with the high school in regard to scheduling for our winter testing session. We are also administering our DiscoveryEd benchmark tests this November.

Mrs. Burton would like to note how impressed she is with the staff at the middle school this year as they navigate through many growth opportunities. The professional community at SMS has continued to strengthen, which will continue to have a positive effect on student learning.

Middle School Behavior Plan: Thanks to the SMS teachers for their work during the current transition with our behavior plan. We are asking teachers to be more tolerant and to take more ownership in the way they handle behavior issues in their classrooms. We are following our current handbook procedures, but also incorporating new procedures to help students stay in

class. This is a work in progress and we have experienced some frustration along the way. Our suspensions and detentions are down significantly from last year. Our goal is to keep students in class and not miss instruction time.

Schuyler Central High School Report

SCS held parent teacher conferences on October 23rd. The format was a little different for us due SCHS hosting a volleyball triangular. In an effort to increase the number of contacts with parents and guardians staff were asked to keep track of all contacts in addition to the face-to-face meetings at school. The three primary types of contacts that were tracked were phone calls, emails, and notes or letters sent home. As a result there were at least an additional 150 contacts made with parents/guardians. We also documented that 49% of our households were represented at the face-to-face portion of the conferences. That number represents the highest percentage since 2011. Mr. Jeff Andel also arranged for food samples, that represented some of the food offerings that our students receive as part of the lunch program, from 11am until 2pm and students from our Student Technology Assistance Team class were on hand to assist parents/guardians sign up for access to the Infinite Campus Parent Portal. The number of staff members that were involved in the volleyball triangular limited their access to parents and guardians but I think that the added effort by the staff to make contact with parents and guardians did have a positive impact on increasing communication with our stakeholders.

The SCHS sponsored Red Cross Blood Drive was held on November 5th. Ms. Lickei

and the Cultural Awareness club were in charge of the planning. There were 74 units collected, this total included 3 double-red donations. I have heard many positive comments! A job well done to Ms. Lickei and her student helpers!!!

The 2014 Veterans Day program will be held on Tuesday November 11th at 8:30 a.m. Mr. Knutson and his students are in charge of the planning. You are most certainly welcome to attend the program.

Jostens has meet with our seniors to order Caps and Gowns for graduation. Graduation is set for May 17th, 2015 at 2pm.

Representative from the Young Adults for Christ are planning to be in attendance this month to request overnight rental of the school facilities. The scheduled dates are set for March 13, 14, & 15, 2015. This is over our Spring break so there is no school on March 12th and 13th.

All attendance centers were pleased with the percentage of parents who attended Parent-Teacher Conferences on October 23. SMS Principal Burton complimented the Schuyler Sun for highlighting the new educational programs being implemented this year. New behavior plans are being discussed at SMS and SCHS and will be transitioned in as soon as the second semester. A Veterans Day Program, planned by the Social Studies Department, will be held at SCHS on November 11.

V.E. Directors' Reports

Curriculum Director's Report

Parent Teacher Conferences – The Alt. Ed building was able to make contact with 100% of parents for conferences.

Assessment/Accountability – State of the Schools Report has been released. You can view it on the Nebraska Department of Education website at <http://www.education.ne.gov/>

During their collaboration time, teachers have been analyzing their MAP and other assessment data. Right now they are examining the data to determine students' needs.

School Improvement – Speaking of data – teams will also start looking at building level data using a protocol that is given to us from AdvancED called a student diagnostic. This allows us to look at and respond to the overall data picture of each school.

Curriculum Cycle – I am receiving input from teachers regarding the cycle. The plan is to gather more feedback from them during the November 26, Strategic Planning Workshop.

Special Education – Every few years, the state department conducts what they call an ILCD File Review (ILCD is Improving Learning for Children with Disabilities). They are changing how they do it. Instead of looking at numerous sets of files that we keep on students, they will instead gather information on our processes. So, the resource teachers, the school psychologist and I are working on procedure documents to make sure that everything is in place.

Director of Grants Report

21st Century Grant—After School Program

- The After School program has gotten off to a great start and after only being open for four weeks. The last week of October we had our final review of our grant and approval of the grant.
- The clubs we have at the Middle School are: Current Events, Trivia/Puzzles, Dance to Aerobics, Drama Club, Drum Line, Sewing, Board/Card Games, Fitness, Cooking/Crafting, Robotics, Scrapbooking, Interaction (Connected to the Rotary Club), and Sports Club.
- The clubs we have at the Elementary School **Grades 3 – 5:** Basketball/Rocket Relays, Spanish Reading Club, Itsy Bitsy Spikers (Volleyball), Zumba, Arts and Nature, A little bit of Everything, Sports, Fun with Sports, Be Active-Be Healthy-Have Fun, Math Games. **Grades K – 2:** Books & Arts, Arts & Nature, Fitness, Boogy Shoes, Spanish Reading, Childrens Bell Choir, KFC (Kids Fun Club), A little bit of Everything, Be Active-Be Healthy-Have Fun, and Health & Fitness.
- Great variety of clubs and activities for our students. At this time we have 97 students enrolled at SES and 23 on the waiting list, because we do not have enough staff to accommodate these 23 students. We have 35 students enrolled at SMS and growing every day. For the first four weeks having 132 students enrolled and attending our After School Program is fantastic.

School Improvement Grant (SIG)

Discovery Education

- On Monday and Tuesday, November 10th & 11th, Discovery Ed trainer, Judy Martin, will be here to work with the staff in the area of Centers Based Learning. Half the staff will work with her on Monday and half of the staff on Tuesday.
- On Wednesday, November 12th, Judy will meet with the administration of the middle school discussing how the training and presentations have gone the previous two days. A reflective piece for our school.
- The week of November 17th through the 21st, the middle school will be administering the second quarter benchmark assessments from Discovery Education. After completion of these assessments, the administration and staff will be able to compare scores with the first quarter and also with the first quarter MAPS assessments scores. Great data to aid us in developing our lessons and curriculum to assist our students in improving their scores.

Community Training and Assistance Center (CTAC)

- Two representatives from CTAC came on November 7th. Both of the reps. took time to informally observe classrooms that were in session at the middle school.

- On this visitation, Lee and Jessica of CTAC, met with our Leadership Team for an hour and then met with the full faculty at the middle school. The two hours with the full faculty was involving a curriculum activity and then reflection in relation to the current curriculum at the middle school.

Nebraska Department of Education

- The NDE visit at the middle school on Thursday, October 16th by Mr. Randy McIntyre, a NDE Rep., went very well.

- Mr. McIntyre was very complimentary of our staff and our school. He was impressed by the hard work our staff had already done in such a short time span. He commended our staff on three items and had a couple of recommendations for us to complete before our next state/IPM meeting.

- As in the 21st Century grant, we went through a final review and the grant was approved for this year.

Middle School Athletics Report

- Our fall seasons of Cross Country, Volleyball, and Football ended well with great success and growth within these programs. Thank you to our coaches for their time, dedication, and hard work for this fall season.

- Winter season has begun at this time. Girls Basketball and Wrestling have started with great excitement and anticipation to the upcoming season. We have four teams in Girls Basketball (A, B, C, D) with 42 girls participating. There are ten girls on a team, which will allow for more playing time for the girls. There are 40 boys and girls out for wrestling. Their first wrestling tournament of the year was this past Saturday at Wayne, NE. Good luck to both coaches and players and best wishes for an outstanding season.

High School Activities Director Report:

1. Music boosters have meet. Mrs. Gansebom and Mrs. Bywater have been active in working with music student parents to help this group grow.

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

3. November 12th 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.

4. November 8th, 9th and 10th, I will be attending the NSIAAA conference in Kearney. See attached.

5. Holiday Basketball Tourney meetings have started. We meet at 7 am in Columbus at Hyvee.

6. 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.

7. Random Drug Testing took place for November. Columbus Community Hospital has a professional staff and the process has run without incident. The After-School Program funded by the 21st Century Grant is reaching out to local small businesses to try and incorporate more students into the program. The grant administrator reported that there is a waiting list for students wishing to participate. The program is seeking more volunteers to staff the program. State of the Schools Report has been released. The public can view it on the Nebraska Department of Education website at <http://www.education.ne.gov/>. November 10th & 11th Discovery Ed trainer, Judy Martin, will work with staff in the area of Centers Based Learning. The week of November 17th through the 21st, SMS will be administering the second quarter benchmark assessments from Discovery Education; administration and staff will be able to compare scores with the first quarter

and also with the first quarter MAPS assessments scores. Random Drug Testing took place for November. Columbus Community Hospital has a professional staff and the process has run without incident.

V.F. Superintendent's Report

1. **Strategic Planning Document:** We are working on completing the 2014 strategic planning document. This document will be shared with staff on November 26th and with the parents and community at our parent/community meetings.

2. **Preschool Open House:** The preschool staff is hosting an open house next Friday. Their goal is to attract senior citizens and community patrons in the morning and staff on Friday afternoon. If you can find time in your schedule, please plan to attend.

3. **NASB Convention:** If you are planning to attend the NASB State Convention in Omaha, please let Sally know. Also, please let her know if you need a car so she can make arrangements.

4. **School Board Election:** Congratulations to Brian Vavricek and Rich Brabec on their re-election to the board. Also congratulations to Holly Hild on her successful write-in campaign. We will be formally notified on Monday of the board election results. Newly elected board members are invited to attend the November NASB State Convention for a reduced cost. The preschool staff is hosting an open house on Friday, November 14. The public is invited. School Board member Brabec and Vavricek were re-elected to serve on the school board, along with write-in candidate Holly Hild.

V.G. Board Member/Committee Report

1. **Negotiations** The negotiations team (Rich, Chuck, and Lumir) met with the SEA's negotiations team for the required initial meeting prior to November 1st. They reviewed ground rules and set meeting dates for Monday November 3rd and November 17th. The November 3rd meeting was cancelled at SEA request. See attached health insurance renewal rates.

2. Foundation Meeting: See Agenda below:

SCHUYLER COMMUNITY SCHOOLS

FOUNDATION

MEETING 11/03/2014 @ 12 NOON – 1:00

P.M.

@ SCHUYLER CENTRAL HIGH SCHOOL

MEDIA CENTER

Membership: Lumir Jedlicka-Treasurer, Brian Vavricek- President, Virginia Semerad, Joyce Baumert, Sandy Seckman- Vice President, Victor Lopez, and Dan Hoelsing

Guests - Valerie Olsen – Chamber Executive Director

-Kem Cavanah – Economic Development Coordinator

-Shelley Friesz – sfriesz@esu7.org – 402-352-3527 Ext 216 –

Foundation Assistant

-Sheri Balak – sheribalak@gmail.com – Alumni Honors consultant

Vision: To support the enrichment of educational programs and student life experiences

Goals: -To promote education in Schuyler Community Schools
-Additional giving of \$100,000 by August 31st, 2014
-Conduct feasibility study on possible new construction at high school building

Secretary Report/Minutes – Review and Approve (refer minutes e-mailed by Shelley Friesz – September 8, 2014)

Treasurer's Report – unofficial total balance \$115,037

- Sent a check for \$87.54 to Schuyler Lumber for materials for Distinguished Alumni wall
- Deposited \$395 cash from bb tournament and t-shirt sales
- Memorial for \$300 from Almarine Perrin in memory of Carl Perrin
- Memorial for \$500 from Chuck and Glenetta Misek in memory of Carl Perrin
- Received check from Pepsi for \$5,041.00 for scholarships

Committee Reports:

12. Labor Day: Brian & Victor

13. Scholarship: Sandy, Lumir

14. Education: Lumir & Brian

15. Alumni Website: Dan

- Invoice from Michael Doerneman- Brian will bring

16. Alumni Honors Committee: Sheri & Joyce

- Performing Arts Center: Sandy, Joyce & Virginia

Next Meeting – December 1, 2014 @ 12:00 Noon @ Schuyler Central High School Media Center

Minutes from the November 2014 Foundation Meeting

Members present

: Brian, Virginia, Joyce, Sandy, Victor & Dan

Members absent: Lumir

Others present: Shelley & Sheri

Brian called the meeting to order

Brian read the Vision and Goals of the Schuyler Community Schools Foundation

Secretary Report/Minutes from September 8, 2014 meeting were approved

Treasurer's Report was read and reviewed

- Brian presented 2 invoices for payment: Michael Doerneman for website services \$97.35 & City of Schuyler for fees from Labor Day dance \$62.40

- Motion was made by Joyce then 2nd by Virginia to pay Michael Doerneman then Sandy made a motion and 2nd by Virginia to pay the City of Schuyler

- Still need an invoice from Quentin Nelson for Labor Day t-shirts

- Discussed some ideas for selling the remainder of the t-shirts, possibly get a hold of Michelle Egr to sell at sporting events

Committee Reports

Labor Day- Brian & Victor

- Andy Cada will not be billing us for wiring done at Labor Day dance it was a donation, agreed to send a thank you to him.

- Sandy reported on a potential band for the Labor Day 2015 dance called Lemon Fresh Days.

 - Sandy has agreed to chair this event

 - Price would be approx. \$3,000

- Sandy has spoken with David Hild from the Chamber about combining the two dances into one, Joyce made a motion to combine the dances and it was approved

- Possibly sponsor another dance for the Latino community at a different date

- Advertise in area papers as a Labor Day dance not alumni dance to increase attendance

Scholarships- Sandy & Lumir

- Received 5,041 from Pepsi to help fund the scholarships

Education- Lumir & Brian

- Outstanding educator and para educator for 1st quarter were selected, Jill Domina and Marvine Koliha

- A board Member will present the certificates at November 26th all staff meeting at SCHS

Alumni Website- Dan & Virginia

- Dan gave an update on the new website being hosted by Nebraska Digital

- Continue to update and give instructions to Kady Arps on what needs to be put on the website

Discussed the goals for the foundation that they should align with the Strategic planning of Schuyler Community schools will talk about again after the school meets and decides on their goals

Revisit the by-laws, Shelley will e-mail out the current by-laws to all members and will look at in Dec.

Update the goals of the foundation after the Strategic planning meeting

Alumni Honors Committee- Joyce & Sheri

- Plaques are up and the was is completed

Performing Arts Center- Joyce & Virginia

- Nothing new to report

Brian adjourned the meeting

Next meeting will be December 1, 2014 @ noon at the Schuyler Central High School

The SCS Foundation received \$5000 from Pepsi to be distributed in student scholarships. The Distinguished Alumni plaques have been mounted in the SCHS entry hall. The first quarter Outstanding Educator, Jill Domina and Para Educator, Marvine Koliha, were announced. The Foundation will work to align their goals more closely with the district's goals and try to set more short-term achievable goals.

VI. Correspondence Items

VII. Executive Session

VIII. Adjournment

Motion to adjourn at 7:43 PM. Passed with a motion by Brian Vavricek and a second by Eric Cerny.

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

Yea: 5, Nay: 0, Absent: 1

Board of Education Regular Meeting
 November 10, 2014 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	
1. Bills of \$5,000 or more	
D. Financial	
E. Other Listed Reports	
III. Public Forum - We ask that all presentation 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 2013-14 AFR and District Audit Reports.	Dr. Hoelsing
B. Planning	
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.	Greg Pavlik
C. Personnel	
1. Discuss, consider, and take action to approve staff resignation.	Dr. Hoelsing
V. Discussion Items and Reports	
A. Adequate Yearly Progress Report and Letter to Parents	Dave Gibbons
B. Principals' Reports	Building Principals
C. Directors' Reports	Directors
D. Superintendent's Report	Michelle
E. Board Member/Committee Report	Ron
VI. Correspondence Items	
VII. Executive Session	
VIII. Adjournment	
IX. Rural Principal Report	

Board of Education Regular Meeting

October 20, 2014 6:30 PM

Schuyler Central High School Media Center

Attendance Taken at 6:30 PM:

Present Board Members:

Lumir Jedlicka

Richard Brabec

Eric Cerny

Chuck Misek

Virginia Semerad

Brian Vavricek

I. Call Meeting to Order

Discussion:

President Jedlicka called the meeting to order at 6:30 PM. All board members were present: Misek, Jedlicka, Vavricek, Cerny, Semerad, Brabec. In addition, those present included Dr. Hoelsing, Principals Reinsch, Comley, and Burton; Curriculum Director Gibbons, and Director of Grant Programs Grammer.

I.A. Pledge of Allegiance

Discussion:

All present participated in the Pledge of Allegiance. The District Mission Statement was read.

I.B. Declaration of Open Meeting

Discussion:

The meeting was advertised to the public by advance notice according to State Law 84-1411. A copy of the Open Meetings Law is posted outside the meeting room.

II. Approval of Consent Agenda

Motion Passed: Motion to approve the consent agenda passed with a motion by Richard Brabec and a second by Eric Cerny.

Lumir Jedlicka	Yes
Richard Brabec	Yes
Eric Cerny	Yes
Chuck Misek	Yes
Virginia Semerad	Yes
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)

III.C. Student Representative's Report - See attached report

Discussion:

Student Council is in the process of filling the position of School Board Representative and will have an individual in place soon.

IV. Action Items

IV.A. Negotiations

IV.A.1. Discuss, consider, and take action to approve the date for the first negotiations meetings with SEA.

Motion Passed: Motion to set the first negotiations meeting with SEA for Monday, October 27th at 6:30 PM. passed with a motion by Richard Brabec and a second by Brian Vavricek.

Lumir Jedlicka	Yes
Richard Brabec	Yes
Eric Cerny	Yes
Chuck Misek	Yes
Virginia Semerad	Yes
Brian Vavricek	Yes

IV.B. Planning

IV.B.1. Discuss, consider, and take action to approve amending the 2nd semester calender to accommodate two professional development opportunities.

Motion Passed: Motion to approve administrative recommendation to amend the school calendar for staff inservice programs. passed with a motion by Virginia Semerad and a second by Eric Cerny.

Lumir Jedlicka	Yes
Richard Brabec	Yes
Eric Cerny	Yes
Chuck Misek	Yes
Virginia Semerad	Yes
Brian Vavricek	Yes

IV.C. Personnel

IV.C.1. Consider, discuss, and take action to approve staff resignation.

Motion Passed: Motion to accept Audrie Gomez and Ana Mendoza's resignation and thank them for their service to the district. passed with a motion by Richard Brabec and a second by Brian Vavricek.

Lumir Jedlicka	Yes
Richard Brabec	Yes
Eric Cerny	Yes
Chuck Misek	Yes
Virginia Semerad	Yes
Brian Vavricek	Yes

IV.C.2. Consider, discuss, and take action to approve administrative recommendation on new hires

Motion Passed: Motion to approve Maria Carmen Marino and Kimberly Vicente for the replacement SPED Para-Educator positions passed with a motion by Brian Vavricek and a second by Eric Cerny.

Lumir Jedlicka	Yes
Richard Brabec	Yes
Eric Cerny	Yes

Chuck Misek	Yes
Virginia Semerad	Yes
Brian Vavricek	Yes

V. Discussion Items and Reports

V.A. Discuss NASB State Conference Registration

Discussion:

President Jedlicka encouraged all school board members to attend the NASB Conference to be held in November. Schuyler has been asked to discuss and present a topic of interest. It was decided to present information on the Strategic Planning Process that was put in place in 13-14. A meeting to revisit the Strategic Planning Process will be held on November 26. The purpose is to examine strengths, weaknesses, what has been accomplished, improve clarity and ascertain the plan is meeting the needs of the district. The suggestion was made to have meetings available at every school in the district.

V.B. Discuss 2015 Strategic Planning Process

V.C. Review 2014 Safety Report

Discussion:

Paul Toms, Ed.D. has reviewed the district's safety and security plan for the last eight years to determine if the district is in compliance with NDE Rule 10, Sections 011.01A-011.01E.

V.D. Principals' Reports

Discussion:

SES held a NET Kids Bi-lingual event on October 16 where over 1400 attendees were served pancakes.

Rural attendance centers are planning safety drill schedules.

SMS will host a proactive Parent-Teacher Conference on October 23 where teachers of core curriculum will offer twenty-minute informational sessions. In addition, the After-School Program and Discovery Education will be promoted. The library has received a grant for furniture replacement.

SCHS is near completion of administering the MAPS testing to 9th, 10th, and 11th graders.

V.E. Directors' Reports

Discussion:

Coaches' meetings are held on the first Tuesday of the month at 7:00 AM. Discussion was held on bridging the gap between junior high and 9th grade activities. Schuyler Community Schools is in compliance with the new Legislative Bill Return To Learn. Nurse Mary Didier is working closely with students that have received concussions and reports the scale score to the school athletic trainer, school counselors, teachers, parents, and coaches.

21st Century Grant After School Program began on Monday, October 6th at SES & SMS. The Project Coordinator for the program is Guadalupe Marino, the Elementary School Coordinator is Lydia Marino-Ramirez, and the Middle School Coordinator is Guadalupe Encarnacion. Questions proposed by School Board Members included: How can participation be increased? What are the financial ramifications if projected participation is not reached? and Is the SCS busing a plus or minus to the program?

In connection with our School Improvement Grant, Discovery Education visited from October 1st through the 6th and two representatives from the Community Training and Assistance Center (CTAC)

were at SMS October 7th through the 9th. Nebraska Department of Education representative, Randy McIntyre, who is monitoring the SIG grant, visited on October 16th.

The State School Board did adopt new English Language Arts Standards. The new State of the Schools Report is scheduled to go live on October 24. We will place a link on our district website but anyone may view it at <http://www.education.ne.gov/documents/SOSR.html>.

V.F. Superintendent's Report

Discussion:

Insurance claims were submitted for several lightning strikes from the past summer. Improvements at the SCS Preschool came in under budget due to much work done by the SCS maintenance department.

A Prepared Response meeting was held to begin developing our crisis response program. This meeting included representatives from fire/rescue, police, sheriff, hospital, County Attorney, Ministerial Association and school personnel.

iPads were distributed to School Board members to enable access to education systems databases and district level meetings and websites.

V.G. Board Member Reports

VI. Correspondence Items

Discussion:

Fas-Break Auto Glass supplied principals of SES, SMS, and the rural attendance centers with Medals of Achievement. These medals will be awarded to students based on the discretion of the principals.

VII. Executive Session

VIII. Adjournment

Motion Passed: Motion to adjourn at 7:30 PM. passed with a motion by Eric Cerny and a second by Brian Vavricek.

Lumir Jedlicka	Yes
Richard Brabec	Yes
Eric Cerny	Yes
Chuck Misek	Yes
Virginia Semerad	Yes
Brian Vavricek	Yes

Board Secretary

Board of Education Regular Meeting
October 20, 2014
Schuyler Central High School Media Center

President Jedlicka called the meeting to order at 6:30 PM. All board members were present: Misek, Jedlicka, Vavricek, Cerny, Semerad, Brabec. In addition, those present included Dr. Hoelsing, Principals Reinsch, Comley, and Burton; Curriculum Director Gibbons, and Director of Grant Programs Grammer.

All present participated in the Pledge of Allegiance. The District Mission Statement was read. The meeting was advertised to the public by advance notice according to State Law 84-1411. A copy of the Open Meetings Law is posted outside the meeting room.

Motion to approve the consent agenda passed with a motion by Brabec and a second by Cerny.

Negotiations - Motion to set the first negotiations meeting with SEA for Monday, October 27th at 6:30 PM passed with a motion by Brabec and a second by Vavricek.

Planning - Motion to approve administrative recommendation to amend the school calendar for staff in-service programs passed with a motion by Semerad and a second by Cerny.

Personnel - Motion to accept Audrie Gomez and Ana Mendoza's resignation and thank them for their service to the district passed with a motion by Brabec and a second by Vavricek.

Motion to approve Maria Carmen Marino and Kimberly Vicente for the replacement SPED Para-Educator positions passed with a motion by Vavricek and a second by Cerny.

Reports - Student Council is in the process of filling the position of School Board Representative and will have an individual in place soon.

Principals - President Jedlicka encouraged all school board members to attend the NASB Conference to be held in November. Schuyler has been asked to discuss and present a topic of interest. It was decided to present information on the Strategic Planning Process that was put in place in 13-14. A meeting to revisit the Strategic Planning Process will be held on November 26. The purpose is to examine strengths, weaknesses, what has been accomplished, improve clarity, and ascertain the plan is meeting the needs of the district. The suggestion was made to have meetings available at every school in the district.

Paul Toms, Ed.D. has reviewed the district's safety and security plan for the last eight years to determine if the district is in compliance with NDE Rule 10, Sections 011.01A-011.01E.

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SCHS is near completion of administering the MAPS testing to 9th, 10th, and 11th graders.

Directors - Coaches' meetings are held on the first Tuesday of the month at 7:00 AM. Discussion was held on bridging the gap between junior high and 9th grade activities. Schuyler Community Schools is in compliance with the new Legislative Bill Return To Learn. Nurse Mary Didier is working closely

with students that have received concussions and reports the scale score to the school athletic trainer, school counselors, teachers, parents, and coaches.

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were at SMS October 7th through the 9th. Nebraska Department of Education representative, Randy McIntyre, who is monitoring the SIG grant, visited on October 16th.

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Correspondence - Fas-Break Auto Glass supplied principals of SES, SMS, and the rural attendance centers with Medals of Achievement. These medals will be awarded to students based on the discretion of the principals.

Adjournment - Motion to adjourn at 7:30 PM. passed with a motion by Cerny and a second by Vavricek.

Respectfully submitted,
Cathie Marking
Recording Secretary

**SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2014**

GENERAL FUND

Check #	Date	Vendor	Description	Amount
00032759	11/10/2014	Aegis Therapies	PT services	4136.41
00032760	11/10/2014	Americom Communications	NVR & monitor replaces damaged	5180.00
00032761	11/10/2014	A.P.L. Associates	Instructional Skills	3000.00
00032762	11/10/2014	Bernina Sewing Studio	embroidery machine	6500.00
00032763	11/10/2014	Jeff Black	bus license	7.69
00032764	11/10/2014	Blick Art Materials	versa clay	44.92
00032765	11/10/2014	BOMGAARS	supplies	280.76
00032766	11/10/2014	Lana Brady	translating	108.00
00032767	11/10/2014	Brown & Saenger	chair	2495.16
00032768	11/10/2014	Carolina Biological Supply Co	supplies	68.61
00032769	11/10/2014	Caseys General Stores, Inc	gas	409.78
00032770	11/10/2014	Cenex Fleetcard	gas	1760.94
00032771	11/10/2014	CenturyLink	telephone	1538.51
00032772	11/10/2014	Central Nebraska Rehab Services	OT services	6820.70
00032773	11/10/2014	Jacklin Chavez	translating	81.00
00032774	11/10/2014	Graciela Ciriaco	translating	99.00
00032775	11/10/2014	Central Nebraska Community Services, Inc	Head Start Services & Six Pence	43245.90
00032776	11/10/2014	Community Internet Systems	internet	209.85
00032777	11/10/2014	Conrad Machine Company	tank	258.50
00032778	11/10/2014	Continuum Retail Energy Services, LLC	natural gas	1643.72
00032779	11/10/2014	Cornhusker Public Power District	electricity	1050.16
00032780	11/10/2014	Culligan Water Conditioning	science water	79.05
00032781	11/10/2014	Dell Marketing L.P.	vga adapters	64.18
00032782	11/10/2014	Department Of Utilities	electricity/water/sewer	21731.33
00032783	11/10/2014	Didier Grocery	supplies for acct 2002	182.67
00032784	11/10/2014	Dennis F. Dubsky	tune up trimmer	36.45
00032785	11/10/2014	Eagle Communications	internet	575.00
00032786	11/10/2014	Electrical Engineering & Equipment Co	supplies	1795.53
00032787	11/10/2014	Eller Heating, Air Conditioning,Plumbing, LLC	cover for panel	25.40
00032788	11/10/2014	Educational Service Unit #7	Sept services	53873.62
00032789	11/10/2014	Fairfield Inn	rooms for NETA	699.65
00032790	11/10/2014	Flinn Scientific	supplies	45.63
00032791	11/10/2014	Fremont Sanitation	services	761.58
00032792	11/10/2014	Fremont Winnelson Co	supplies	33.89
00032793	11/10/2014	Frontier	telephone	74.37
00032794	11/10/2014	Jose Garcia	translating	99.00
00032795	11/10/2014	Grainger	hvac motor	118.94
00032796	11/10/2014	Hampton Inn Kearney	room for user conference	109.00
00032797	11/10/2014	Marlene Hartman	expandable file folder	8.97
00032798	11/10/2014	Craig Horejsi	mowing at Richland	990.00
00032799	11/10/2014	Imagine Nation Books, LTD	little people set - Mini Grant	500.00
00032800	11/10/2014	J & B Auto Parts	supplies	7.62
00032801	11/10/2014	Jackson Services Inc	services	2087.60
00032802	11/10/2014	Tessa Jacobsen	fees	25.00
00032803	11/10/2014	Don Johnson	piano tuning	150.00
00032804	11/10/2014	Johnstone Supply	supplies	2320.44
00032805	11/10/2014	John's Tire Sales & Services	tire service	878.35
00032806	11/10/2014	Lookout Books	books	414.03
00032807	11/10/2014	Ashley Lopez	translating	63.00
00032808	11/10/2014	Love Signs	sign damage repairs	1660.00
00032809	11/10/2014	Marco	service	650.91
00032810	11/10/2014	Matheson Trigas	welding	140.53
00032811	11/10/2014	McGraw-Hill School Education Holdings LLC	reading workbooks	126.89
00032812	11/10/2014	Menards	supplies	128.21
00032813	11/10/2014	Minnesota Clay Usa	supplies	103.56
00032814	11/10/2014	National Association for Music Education	membership	119.00
00032815	11/10/2014	Magdalena Nava	translating	99.00
00032816	11/10/2014	Nebraska Association for the Gifted	registration	1050.00
00032817	11/10/2014	Nebraska Link Holding LLC	ethernet	236.03
00032818	11/10/2014	NEVCO, Inc	supplies	127.65
00032819	11/10/2014	NIMCO, Inc	supplies	388.44
00032820	11/10/2014	One Source	october background checks	45.00
00032821	11/10/2014	Overhead Door	photo eye	133.48
00032822	11/10/2014	Presto-X	services	280.00
00032823	11/10/2014	Qc Supply, Llc	supplies	288.27
00032824	11/10/2014	Jailene Ramirez	translating	99.00
00032825	11/10/2014	Really Good Stuff, Inc	baskets	18.99

Check #	Date	Vendor	Description	Amount
00032826	11/10/2014	Reinecke Motor Co.	service	1082.70
00032827	11/10/2014	Schmitt Music Company	band repairs	690.69
00032828	11/10/2014	Scholastic Inc	books	217.46
00032829	11/10/2014	School Specialty, Inc	supplies	62.15
00032830	11/10/2014	Schuyler Coop Association	gas	5002.66
00032831	11/10/2014	Schuyler Lumber Company, Inc.	supplies	272.00
00032832	11/10/2014	Schuyler Sun	subscription	43.20
00032833	11/10/2014	SCS ACTIVITY FUND	shelving from Amazon	136.77
00032834	11/10/2014	Staples Advantage	envelopes	350.00
00032835	11/10/2014	The Apt Store	sewing macines and serger	2194.16
00032836	11/10/2014	The Pancake Man	event - 6 pence mini grant	4683.75
00032837	11/10/2014	The Thompson Company	acct 42714 snacks afterschool	1244.20
00032838	11/10/2014	The Thompson Co	snacks preschool	705.01
00032839	11/10/2014	Truck Center Companies	rear brake line repair	2245.73
00032840	11/10/2014	Tumbleweed Press Inc	subscription	450.00
00032841	11/10/2014	Neyra Vazquez	drivers license SPED	7.69
00032842	11/10/2014	Verizon Wireless	cell phones	458.97
00032843	11/10/2014	VISA	six pence and prof development	330.76
00032844	11/10/2014	Visa	supplies	1732.17
00032845	11/10/2014	VISA	furniture/workshop	2379.89
00032846	11/10/2014	VISA	supplies	2144.07
00032847	11/10/2014	VISA	after school supplies	2325.18
00032848	11/10/2014	Visa	supplies	632.72
00032849	11/10/2014	WageWorks	fee	290.00
00032850	11/10/2014	Weber Associates	presentation fee	6000.00
00032851	11/10/2014	William V. Macgill & Co	ice packs	415.00
00032852	11/10/2014	Diane Wolfe	monthly payment	3469.58
00032853	11/10/2014	LeRoy B Wolfe	test backflow	630.00
00032854	11/10/2014	Julie Wright	mileage	17.36
02015-07	11/10/2014	Amanda O'Malley	mileage	68.32
02015-08	11/10/2014	Gerry Reinsch	mileage	203.28
TOTAL GENERAL FUND				\$212,870.34

SPECIAL BUILDING FUND

00001109	11/10/2014	Americom Communications	compter and software for camer	1475.00
00001110	11/10/2014	Barone Security Systems	install strove & smoke detecto	2288.20
00001111	11/10/2014	BOMGAARS	electrical supplies	13.99
00001112	11/10/2014	Echo Group Inc	electrical supplies	131.44
00001113	11/10/2014	Electrical Engineering & Equipment Co	electrical supplies	404.17
00001114	11/10/2014	Menards	supplies	48.97
TOTAL SPECIAL BUILDING FUND				\$4,361.77

STUDENT FEE FUND

00000271	11/10/2014	Mark R Oliva	student ipad repairs	1323.47
00000272	11/10/2014	Schmitt Music Company	Players	12.66
00000273	11/10/2014	The Rose	admission - 2nd gr field trip	354.50
00000274	11/10/2014	Vala's Pumpkin Patch	kind field trip	<u>565.67</u>
TOTAL STUDENT FEE FUND				\$2,256.30

**SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2014**

GENERAL FUND

Check #	Date	Vendor	Description	Amount
00032830	11/10/2014	Schuyler Coop Association	gas	5002.66
00032760	11/10/2014	Americom Communications	NVR & monitor replaces damaged	5180.00
00032850	11/10/2014	Weber Associates	presentation fee	6000.00
00032762	11/10/2014	Bernina Sewing Studio	embroidery machine	6500.00
00032772	11/10/2014	Central Nebraska Rehab Services	OT services	6820.70
00032782	11/10/2014	Department Of Utilities	electricity/water/sewer	21731.33
00032775	11/10/2014	Central Nebraska Community Services, Inc	Head Start services & Six Pence	43245.90
00032788	11/10/2014	Educational Service Unit #7	Sept services	53873.62
TOTAL GENERAL FUND				\$148,354.21

Current Cash Balance Report

ALL Data

Date: 10/02/2014 thru 11/03/2014

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.	-641.82	1,260.02	306.77	0.00	311.43
A ACADEMIC Totals:	-408.98	1,260.02	306.77	0.00	544.27
B ATHLETIC					
2100 BASKETBALL B	3,122.77	0.00	251.81	0.00	2,870.96
2150 BASKETBALL G	3,079.52	0.00	239.25	0.00	2,840.27
2200 CROSS COUNTRY B & G	1,084.80	0.00	36.00	0.00	1,048.80
2250 CROSS COUNTRY	0.00	0.00	0.00	0.00	0.00
2300 FOOTBALL	3,113.50	0.00	1,154.17	0.00	1,959.33
2350 GOLF B	1,500.00	0.00	0.00	0.00	1,500.00
2375 GOLF G	1,500.00	0.00	470.00	0.00	1,030.00
2400 SOFTBALL	2,755.06	0.00	419.95	0.00	2,335.11
2450 SOCCER B	3,000.00	0.00	0.00	0.00	3,000.00
2500 SOCCER G	2,673.77	0.00	0.00	0.00	2,673.77
2600 TRACK	1,243.00	0.00	0.00	0.00	1,243.00
2650 TRACK G	0.00	0.00	0.00	0.00	0.00
2700 VOLLEYBALL	1,371.61	0.00	1,260.00	0.00	111.61
2750 WRESTLING	4,775.10	0.00	49.90	0.00	4,725.20
2755 WEIGHT ROOM EQUIPMENT	503.01	0.00	0.00	0.00	503.01
2800 SMS ATHLETICS	4,044.12	2,048.50	1,395.34	0.00	4,697.28
2850 LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900 GENERAL	12,028.90	6,966.56	627.38	-224.00	18,144.08
2950 MEDICAL	1,100.00	0.00	0.00	0.00	1,100.00
2970 BOOSTER CLUB DONATION	-1,346.98	0.00	5,075.00	0.00	-6,421.98
2975 AYSO DONATION	1.97	0.00	0.00	0.00	1.97
B ATHLETIC Totals:	45,550.15	9,015.06	10,978.80	-224.00	43,362.41
C DISTRICT					
3100 ADULT EDUCATION	2,455.84	0.00	0.00	0.00	2,455.84
3110 COLLEGE CREDIT	-1,043.85	0.00	0.00	0.00	-1,043.85
3200 GENERAL	1,957.39	783.28	1,910.01	0.00	830.66
3300 FINES	603.58	171.00	85.84	0.00	688.74
3400 HIGH SCHOOL--- BOOK FINES	3,844.75	0.00	0.00	0.00	3,844.75
C DISTRICT Totals:	7,817.71	954.28	1,995.85	0.00	6,776.14
D DEPARTMENTS					
4000 BAND	3,996.63	1,322.00	800.00	0.00	4,518.63
4025 Musical	5,902.96	0.00	0.00	0.00	5,902.96
4050 VOCAL	265.40	870.00	169.00	0.00	966.40
D DEPARTMENTS Totals:	10,164.99	2,192.00	969.00	0.00	11,387.99
E UNIFORMS & EQUIPMENT					
4500 BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	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	376.00	266.00	176.86	0.00	465.14
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	1,864.30	0.00	0.00	0.00	1,864.30
E UNIFORMS & EQUIPMENT Totals:	3,068.48	266.00	176.86	0.00	3,157.62
F CLUBS ORGANIZATIONS					
5000 ART	1,339.48	0.00	0.00	0.00	1,339.48
5005 ATHS	573.39	0.00	0.00	0.00	573.39
5050 CHEERLEADERS	952.33	1,271.76	326.16	-358.61	1,539.32

Current Cash Balance Report

ALL Data

Arranged by:

Date: 10/02/2014 thru 11/03/2014

Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
5100 DRAMATICS, SPEECH	719.79	0.00	0.00	0.00	719.79
5105 One Act	955.92	177.95	858.79	0.00	275.08
5125 NEWSPAPER	-56.77	0.00	0.00	0.00	-56.77
5150 DANCE TEAM	412.72	230.58	40.00	358.61	961.91
5175 EMERGENCY RESPNSE TEAM	138.77	0.00	0.00	0.00	138.77
5200 FFA	11,430.01	1,363.00	1,557.17	224.00	11,459.84
5250 FCCLA	2,637.99	126.00	330.53	0.00	2,433.46
5300 CULTURAL UNITY	674.07	1,395.97	384.95	0.00	1,685.09
5350 NATIONAL HONOR SOCIETY	271.94	222.32	388.00	0.00	106.26
5400 S-CLUB	401.23	0.00	0.00	0.00	401.23
5450 SADD	0.00	0.00	0.00	0.00	0.00
5500 SCIENCE & mATH cLUB	4,689.69	0.00	0.00	0.00	4,689.69
5510 SCIENCE TRIP	31.26	0.00	0.00	0.00	31.26
5515 MONSANTO SCIENCE	25,000.00	0.00	0.00	0.00	25,000.00
5525 SCIENCE FAIR	410.80	39.57	0.00	0.00	450.37
5550 STUDENT COUNCIL	10,262.33	841.00	4,978.69	0.00	6,124.64
5575 504 R ACTIVITY FUND	356.28	0.00	0.00	0.00	356.28
5600 RICHLAND ACTIVITY FUND	2,653.43	0.00	0.00	0.00	2,653.43
5610 FISHER 24 ACTIVITY FUND	4,155.14	0.00	533.99	0.00	3,621.15
5620 SCHUYLER ELEMENTARY SCHOOL	791.86	639.07	1,115.60	0.00	315.33
5621 SES FELICIATIONS	630.75	0.00	0.00	0.00	630.75
5622 SES FIELD DAY	7,329.35	0.00	0.00	0.00	7,329.35
5623 SES Vocal Music Club	607.15	0.00	337.50	0.00	269.65
5624 SES LIBRARY	213.77	750.00	760.62	0.00	203.15
5625 SES FIRST GRADE	0.00	0.00	0.00	0.00	0.00
5626 SECOND GRADE	0.00	0.00	1,364.00	0.00	-1,364.00
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.	1,125.95	0.00	0.00	0.00	1,125.95
5725 STUDENT COUNCIL MAKE A WISH	2,279.11	0.00	1,500.00	0.00	779.11
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	0.00	0.00	0.00	0.00
5900 SMS GENERAL ACTIVITY	1,441.42	250.13	0.00	0.00	1,691.55
5901 SMS STUDENT COUNCIL	3,443.22	967.00	1,001.18	0.00	3,409.04
5902 SMS LIBRARY	1,456.97	2,251.59	1,292.88	0.00	2,415.68
5903 SMS RESOURCE ROOM	3,227.55	0.00	0.00	0.00	3,227.55
5904 SMS BAND CLUB	309.97	0.00	0.00	0.00	309.97
5905 SMS TEACHER POP 7702463	-97.42	204.93	414.16	0.00	-306.65
5906 SMS SADD	165.62	0.00	0.00	0.00	165.62
5907 SMS ENTREPRENEURSHIP	114.49	0.00	0.00	0.00	114.49
F CLUBS ORGANIZATIONS Totals:	91,388.38	10,730.87	17,184.22	224.00	85,159.03
G CONCESSION/VENDING					
6000 CONCESSION	2,311.77	779.34	1,293.36	0.00	1,797.75
6010 Imp. Fund-10%	5,827.81	139.09	81.07	0.00	5,885.83
6100 SCHS PEPSI 7701503	-1,101.86	2,337.84	2,928.33	0.00	-1,692.35
6200 STUDENT POP	5,289.25	6.72	0.00	0.00	5,295.97
6300 TEACHER POP	2,702.37	0.00	0.00	0.00	2,702.37

Current Cash Balance Report

ALL Data

Arranged by:

Date: 10/02/2014 thru 11/03/2014

Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
6400 S-CLUB JUICE	152.82	6.72	0.00	0.00	159.54
6500 MAINTENANCE	2,738.95	177.76	0.00	0.00	2,916.71
6600 MILK MACHINE - FCCLA	1,247.97	0.00	0.00	0.00	1,247.97
G CONCESSION/VENDING Totals:	19,169.08	3,447.47	4,302.76	0.00	18,313.79
H SALES					
5908 SMS Teammates	0.00	0.00	0.00	0.00	0.00
7000 HORTICULTURE	4,796.26	0.00	854.47	0.00	3,941.79
7010 HOUSE CONSTRUCTION	2,268.18	0.00	697.78	0.00	1,570.40
7020 RENTAL HOUSE	575.00	400.00	4.90	0.00	970.10
7050 MANUFACTURING	0.00	0.00	0.00	0.00	0.00
7100 VIDEO FUND	0.00	0.00	0.00	0.00	0.00
7150 BBB CLUB ACCOUNT	1,739.95	0.00	0.00	0.00	1,739.95
7200 GBB CLUB ACCOUNT	670.71	125.00	791.50	0.00	4.21
7215 BOYS GOLF CLUB ACCT.	244.91	0.00	0.00	0.00	244.91
7225 GIRLS GOLF CLUB ACCOUNT	858.84	0.00	0.00	0.00	858.84
7250 WRESTLING CLUB ACCOUNT	2,209.85	0.00	0.00	0.00	2,209.85
7275 WRESTLING AIDS	387.42	386.75	0.00	0.00	774.17
7300 BSOC CLUB ACCOUNT	712.07	0.00	0.00	0.00	712.07
7325 GSOC CLUB ACCOUNT	1,503.63	0.00	0.00	0.00	1,503.63
7350 G/B CROSS COUNTRY CLUB	2,099.00	0.00	36.02	0.00	2,062.98
7400 FOOTBALL CLUB ACCOUNT	7,136.61	20.00	765.16	0.00	6,391.45
7450 VOLLEYBALL CLUB ACCT.	6,610.28	218.00	1,060.58	0.00	5,767.70
7500 SB CLUB ACCOUNT	2,420.16	0.00	784.11	0.00	1,636.05
7550 STUDENT PURCHASES	177.78	222.00	222.00	0.00	177.78
7575 PROJECT S	0.00	0.00	0.00	0.00	0.00
7600 TR. CLUB ACCT	249.60	0.00	0.00	0.00	249.60
7650 BAKESHOP	0.00	0.00	0.00	0.00	0.00
H SALES Totals:	34,660.25	1,371.75	5,216.52	0.00	30,815.48
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	382.63	0.00	0.00	0.00	382.63
8265 CLASS OF 2015	633.15	0.00	0.00	0.00	633.15
8270 CLASS OF 2016	4,196.87	1,414.22	2,239.20	0.00	3,371.89
8275 CLASS OF 2017	2,012.22	314.00	1,175.60	0.00	1,150.62
8280 CLASS 2018	0.00	1,519.70	1,412.00	0.00	107.70
I CLASSES Totals:	9,330.33	3,247.92	4,826.80	0.00	7,751.45

Current Cash Balance Report

ALL Data

Date: 10/02/2014 thru 11/03/2014

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
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	0.00	0.00	0.00	0.00	0.00
8560 YEARBOOK	2,390.38	0.00	315.91	0.00	2,074.47
8600 MISC. YEARBOOK	0.00	0.00	0.00	0.00	0.00
J YEARBOOK Totals:	2,390.38	0.00	315.91	0.00	2,074.47
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
9030 AFTERSCHOOL PROGRAM	0.00	555.00	0.00	0.00	555.00
9050 FELICITATIONS	376.07	0.00	109.87	0.00	266.20
9075 KEY DEPOSITS	200.00	0.00	0.00	0.00	200.00
9100 BLOOD MOBILE	123.34	0.00	0.00	0.00	123.34
9125 TMH	244.00	0.00	50.00	0.00	194.00
9150 PRINCIPAL	1,552.03	108.51	0.00	0.00	1,660.54
9175 Technology Fee	10,743.81	165.00	0.00	0.00	10,908.81
K MISCELLANEOUS Totals:	14,843.50	828.51	159.87	0.00	15,512.14
L SCHOLARSHIPS/MEMORIALS					
9200 TOUR	0.00	341.50	341.50	0.00	0.00
9500 JOHNSONS SILENT AUCTION	914.68	0.00	0.00	0.00	914.68
L SCHOLARSHIPS/MEMORIALS Totals:	914.68	341.50	341.50	0.00	914.68
Report Totals:	238,888.95	33,655.38	46,774.86	0.00	225,769.47

EXPENDITURE REPORT	2011-12	%	2012-13	%	2013-14	%	2014-15	%
September Total	\$1,759,164.66	10.43%	\$1,849,309.87	10.70%	\$1,617,997.97	9.11%	\$1,586,003.98	7.93%
Payroll and Benefits	\$1,109,493.87	8.20%	\$1,227,892.31	8.69%	\$1,283,591.68	8.75%	\$1,293,637.93	7.79%
Accounts Payable	\$649,670.79	19.49%	\$621,417.56	19.70%	\$334,406.29	10.83%	\$292,366.05	8.60%
October Total	\$1,299,400.64	18.13%	\$1,333,822.76	18.41%	\$1,401,716.38	17.00%	\$1,610,650.56	15.98%
Payroll and Benefits	\$1,091,566.40	16.26%	\$1,143,367.18	16.78%	\$1,181,349.20	16.79%	\$1,258,567.43	15.37%
Accounts Payable	\$207,834.24	25.73%	\$190,455.58	25.73%	\$220,367.18	17.97%	\$352,083.13	18.95%
November Total	\$1,384,552.47	26.34%	\$1,445,993.76	26.77%	\$1,536,909.02	25.65%	\$0.00	15.98%
Payroll and Benefits	\$1,093,862.55	24.34%	\$1,150,477.61	24.91%	\$1,198,104.30	24.96%		15.37%
Accounts Payable	\$290,689.92	34.45%	\$295,516.15	35.10%	\$338,804.72	28.95%		18.95%
December Total	\$1,279,880.67	33.93%	\$1,357,283.75	34.62%	\$1,344,398.22	33.22%	\$0.00	15.98%
Payroll and Benefits	\$1,098,299.05	32.46%	\$1,148,765.66	33.04%	\$1,185,882.01	33.04%		15.37%
Accounts Payable	\$181,581.62	39.90%	\$208,518.09	41.71%	\$158,516.21	34.08%		18.95%
January total	\$1,247,065.16	41.32%	\$1,264,922.47	41.94%	\$1,312,879.88	40.61%	\$0.00	15.98%
Payroll and Benefits	\$1,079,676.90	40.44%	\$1,120,649.98	40.97%	\$1,177,040.50	41.05%		15.37%
Accounts Payable	\$167,388.26	44.92%	\$144,272.49	46.28%	\$135,839.38	38.48%		18.95%
February Total	\$1,295,196.27	49.00%	\$1,311,064.49	49.52%	\$1,403,873.80	48.51%	\$0.00	15.98%
Payroll and Benefits	\$1,101,865.39	48.58%	\$1,137,572.54	49.02%	\$1,191,361.71	49.17%		15.37%
Accounts Payable	\$193,330.88	50.72%	\$173,491.95	51.78%	\$212,512.09	45.37%		18.95%
March total	\$1,268,120.61	56.52%	\$1,325,835.62	57.19%	\$1,349,916.60	56.11%	\$0.00	15.98%
Payroll and Benefits	\$1,101,146.24	56.71%	\$1,153,519.72	57.18%	\$1,198,109.22	57.33%		15.37%
Accounts Payable	\$166,974.37	55.73%	\$172,315.90	57.24%	\$151,807.38	50.29%		18.95%
April Total	\$1,294,787.02	64.19%	\$1,280,538.15	64.60%	\$1,330,513.12	63.60%	\$0.00	15.98%
Payroll and Benefits	\$1,106,418.33	64.89%	\$1,130,521.26	65.17%	\$1,181,684.00	65.38%		15.37%
Accounts Payable	\$188,368.69	61.39%	\$150,016.89	62.00%	\$148,829.12	55.11%		18.95%
May Total	\$1,321,231.78	72.03%	\$1,350,912.94	72.41%	\$1,454,410.75	71.79%	\$0.00	15.98%
Payroll and Benefits	\$1,112,271.54	73.10%	\$1,159,091.91	73.37%	\$1,192,409.39	73.51%		15.37%
Accounts Payable	\$208,960.24	67.66%	\$191,821.03	68.08%	\$262,001.36	63.60%		18.95%
June Total	\$1,401,973.35	80.34%	\$1,500,316.16	81.09%	\$1,478,554.44	80.11%	\$0.00	15.98%
Payroll and Benefits	\$1,081,601.05	81.09%	\$1,147,558.00	81.49%	\$1,188,929.32	81.61%		15.37%
Accounts Payable	\$320,372.30	77.27%	\$352,758.16	79.26%	\$289,625.12	72.98%		18.95%
July Total	\$1,288,886.37	87.98%	\$1,340,066.51	88.84%	\$1,318,578.29	87.53%	\$0.00	15.98%
Payroll and Benefits	\$1,039,447.31	88.77%	\$1,119,731.82	89.41%	\$1,163,519.86	89.54%		15.37%
Accounts Payable	\$249,439.06	84.75%	\$220,334.69	86.24%	\$155,058.43	78.00%		18.95%
August Total	\$1,447,832.80	96.56%	\$1,326,233.19	96.51%	\$1,916,892.73	98.32%	\$0.00	15.98%
Payroll and Benefits	\$1,082,327.56	96.77%	\$1,188,034.58	97.82%	\$1,215,792.69	97.82%		15.37%
Accounts Payable	\$365,505.24	95.72%	\$138,198.61	90.62%	\$701,100.04	100.71%		18.95%
Total Expended	\$16,288,091.80	96.56%	\$16,686,299.67	96.51%	\$17,466,641.20	98.32%	\$3,196,654.54	15.98%
Total Budgeted	\$16,867,821.00		\$17,290,444.00		\$17,764,736.00		\$19,999,791.00	
Payroll and Benefits	\$13,535,040.00		\$14,135,441.00		\$14,677,899.00		\$16,599,826.53	
Accounts Payable	\$3,332,781.00		\$3,155,003.00		\$3,086,837.00		\$3,399,964.47	
Over/Under	(579,729.20)	3.44%	(604,144.33)	3.49%	(298,094.80)	1.68%	(16,803,136.46)	84.02%

REVENUE REPORT	2011-12	%	2012-13	%	2013-14	%	2014-15	%
September Total	\$2,972,868.38	18.07%	\$3,243,881.77	20.05%	\$3,265,998.95	18.78%	\$3,689,300.73	17.69%
Local/County	\$2,365,384.97	26.82%	\$2,721,553.23	29.79%	\$2,722,697.71	27.36%	\$2,959,876.38	25.25%
State	\$552,137.62	8.10%	\$486,165.87	8.37%	\$517,078.69	8.34%	\$581,961.52	8.41%
Federal	\$54,732.30	6.97%	\$35,044.21	2.85%	\$26,108.00	2.12%	\$147,462.83	6.66%
Other	\$613.49	1.98%	\$1,118.46	22.37%	\$114.55	2.29%	\$0.00	0.00%
October Total	\$785,233.43	22.84%	\$800,294.79	25.00%	\$849,385.19	23.67%	\$819,772.20	21.62%
Local/County	\$183,867.79	28.90%	\$269,910.85	32.75%	\$259,569.32	29.96%	\$225,585.97	27.18%
State	\$561,687.62	16.34%	\$493,020.87	16.85%	\$523,529.69	16.79%	\$588,572.52	16.92%
Federal	\$38,471.69	11.88%	\$35,048.93	5.70%	\$349.10	2.15%	\$3,548.58	6.82%
Other	\$1,206.33	5.87%	\$2,314.14	68.65%	\$65,937.08	1321.03%	\$2,065.13	206513.00%
November Total	\$729,594.34	27.28%	\$681,651.52	29.21%	\$670,719.61	27.53%	\$0.00	21.62%
Local/County	\$118,026.85	30.24%	\$95,304.63	33.79%	\$112,741.80	31.10%		27.18%
State	\$552,137.62	24.44%	\$483,165.87	25.17%	\$515,078.69	25.09%		16.92%
Federal	\$59,129.73	19.41%	\$97,466.14	13.62%	\$35,415.49	5.03%		6.82%
Other	\$300.14	6.84%	\$5,714.88	182.95%	\$7,483.63	1470.71%		206513.00%
December Total	\$890,744.44	32.69%	\$862,123.68	34.54%	\$800,090.95	32.13%	\$0.00	21.62%
Local/County	\$98,406.54	31.35%	\$272,803.54	36.78%	\$192,538.93	33.03%		27.18%
State	\$646,837.62	33.93%	\$569,949.87	34.98%	\$607,161.69	34.89%		16.92%
Federal	\$142,948.83	37.62%	\$3,417.77	13.90%	\$0.00	5.03%		6.82%
Other	\$2,551.45	15.07%	\$15,952.50	502.00%	\$390.33	1478.51%		206513.00%
January total	\$1,468,935.43	41.62%	\$1,292,143.75	42.52%	\$2,125,248.63	44.35%	\$0.00	21.62%
Local/County	\$773,645.01	40.12%	\$665,610.57	44.07%	\$1,194,008.87	45.03%		27.18%
State	\$647,367.62	43.43%	\$572,198.87	44.83%	\$606,631.69	44.67%		16.92%
Federal	\$47,377.37	43.66%	\$44,861.18	17.55%	\$324,573.84	31.44%		6.82%
Other	\$545.43	16.83%	\$9,473.13	691.46%	\$34.23	1479.20%		206513.00%
February Total	\$1,156,853.11	48.65%	\$1,220,138.54	50.07%	\$1,148,504.60	50.96%	\$0.00	21.62%
Local/County	\$283,067.17	43.33%	\$252,933.44	46.84%	\$247,669.25	47.52%		27.18%
State	\$865,700.40	56.13%	\$845,016.92	59.37%	\$891,484.60	59.05%		16.92%
Federal	\$7,882.60	44.67%	\$3,615.29	17.84%	\$8,725.67	32.15%		6.82%
Other	\$202.94	17.48%	\$118,572.89	3062.92%	\$625.08	1491.70%		206513.00%
March total	\$1,089,119.94	55.27%	\$1,555,657.68	59.68%	\$1,088,408.12	57.22%	\$0.00	21.62%
Local/County	\$419,165.91	48.08%	\$452,827.33	51.79%	\$322,560.66	50.76%		27.18%
State	\$647,826.62	65.64%	\$575,647.87	69.28%	\$628,728.00	69.19%		16.92%
Federal	\$22,003.40	47.47%	\$526,637.48	60.66%	\$136,430.87	43.25%		6.82%
Other	\$124.01	17.88%	\$545.00	3073.82%	\$688.59	1505.47%		206513.00%
April Total	\$1,341,308.74	63.42%	\$1,171,427.67	66.92%	\$1,633,241.15	66.61%	\$0.00	21.62%
Local/County	\$606,887.10	54.96%	\$549,372.21	57.81%	\$1,008,894.58	60.89%		27.18%
State	\$650,143.62	75.18%	\$534,523.87	78.48%	\$608,417.69	79.01%		16.92%
Federal	\$83,063.69	58.05%	\$87,131.59	67.75%	\$133,969.09	44.39%		6.82%
Other	\$1,214.33	21.80%	\$400.00	3081.82%	\$1,959.79	1544.67%		206513.00%
May Total	\$3,658,422.12	85.66%	\$3,940,649.71	91.28%	\$3,932,891.88	89.23%	\$0.00	21.62%
Local/County	\$3,014,145.73	89.13%	\$3,090,817.05	91.64%	\$3,268,977.47	93.74%		27.18%
State	\$640,348.62	84.57%	\$723,278.87	90.93%	\$609,889.66	88.85%		16.92%
Federal	\$71.13	58.06%	\$110,514.87	76.73%	\$48,453.34	48.33%		6.82%
Other	\$3,856.64	34.24%	\$16,038.92	3402.60%	\$5,571.41	1656.09%		206513.00%
June Total	\$1,185,589.05	92.87%	\$1,127,680.84	98.25%	\$1,133,300.30	95.75%	\$0.00	21.62%
Local/County	\$247,284.43	91.94%	\$490,950.58	97.02%	\$316,040.03	96.91%		27.18%
State	\$658,335.57	94.23%	\$612,293.90	101.47%	\$666,530.56	99.60%		16.92%
Federal	\$252,507.08	90.24%	\$23,735.41	78.66%	\$149,047.80	60.45%		6.82%
Other	\$27,461.97	122.83%	\$700.95	3416.62%	\$1,681.91	1689.73%		206513.00%
July Total	\$253,253.81	94.40%	\$175,787.22	99.33%	\$211,749.74	96.97%	\$0.00	21.62%
Local/County	\$133,184.89	93.45%	\$136,849.87	98.52%	\$77,114.79	97.69%		27.18%
State	\$6,125.00	94.32%	\$0.00	101.47%	\$6,837.50	99.71%		16.92%
Federal	\$68,890.73	99.01%	\$35,598.85	81.56%	\$127,411.04	70.82%		6.82%
Other	\$45,053.19	268.16%	\$3,338.50	3483.39%	\$386.41	1697.46%		206513.00%
August Total	\$497,051.31	97.43%	\$587,272.25	102.96%	\$439,373.88	99.50%	\$0.00	21.62%
Local/County	\$243,922.95	96.21%	\$310,399.36	101.92%	\$358,946.75	101.29%		27.18%
State	\$0.00	94.32%	\$0.00	101.47%	\$41,490.58	100.38%		16.92%
Federal	\$218,304.47	126.83%	\$229,726.99	100.24%	\$38,925.14	73.99%		6.82%
Other	\$34,823.89	380.50%	\$47,145.90	4426.31%	\$11.41	1697.69%		206513.00%
Total Received	\$16,028,974.10	97.43%	\$16,658,709.42	102.96%	\$17,298,913.00	99.50%	\$4,509,072.93	21.62%
Total Budgeted	\$16,452,447.00		\$16,179,118.00		\$17,386,713.00		\$20,854,313.00	
Local/County Budgeted	\$8,821,000.00		\$9,134,315.00		\$9,953,110.00		\$11,721,501.00	
State Budgeted	\$6,815,626.00		\$5,809,931.00		\$6,199,437.00		\$6,919,305.00	
Federal Budgeted	\$784,821.00		\$1,229,872.00		\$1,229,166.00		\$2,213,506.00	
Others Budgeted	\$31,000.00		\$5,000.00		\$5,000.00		\$1.00	
Over/Under	(423,472.90)	-2.57%	479,591.42	2.96%	(87,800.00)	-0.50%	(16,345,240.07)	-78.38%

2014-15 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,798,565.00	102,442.05	172,922.76	0.00	0.00	275,364.81	1,523,200.19	15.31%
	Non-SPED Expenditures	18,201,226.00	1,483,561.93	1,437,727.80	0.00	0.00	2,921,289.73	15,279,936.27	16.05%
	Total Expenditures	19,999,791.00	1,586,003.98	1,610,650.56	0.00	0.00	3,196,654.54	16,803,136.46	15.98%
	Total Receipts	20,854,313.00	3,689,300.73	819,772.20	0.00	0.00	4,509,072.93	16,345,240.07	21.62%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	170,773.80	2,274,070.55	1,483,192.19	1,483,192.19	1,483,192.19			
02	Depreciation Fund	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	849,307.00	160,611.97	56,398.40	0.00	0.00	217,010.37	632,296.63	25.55%
	Receipts	400,000.00	150.25	129.98	0.00	0.00	280.23	399,719.77	0.07%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	866,514.27	706,052.55	649,784.13	649,784.13	649,784.13			
03	Employee Benefit	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	145,560.00	12,660.07	14,812.49	0.00	0.00	27,472.56	118,087.44	18.87%
	Receipts	95,695.00	37,607.47	7,873.14	0.00	0.00	45,480.61	50,214.39	47.53%
	Cash Balance	50,961.20	75,908.60	68,969.25	68,969.25	68,969.25			
04	QCPUF	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,230,000.00	0.00	0.00	0.00	0.00	0.00	1,230,000.00	0.00%
	Receipts	501,067.00	154,074.36	9,793.12	0.00	0.00	163,867.48	337,199.52	32.70%
	Cash Balance	1,348,689.37	1,502,763.73	1,512,556.85	1,512,556.85	1,512,556.85			
05	Activities	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	500,000.00	45,003.44	46,774.86	0.00	0.00	91,778.30	408,221.70	18.36%
	Receipts	295,568.00	49,075.00	33,655.38	0.00	0.00	82,730.38	212,837.62	27.99%
	Cash Balance	234,817.39	238,888.95	225,769.47	225,769.47	225,769.47			
06	School Lunch	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,026,851.00	70,346.31	108,763.90	0.00	0.00	179,110.21	847,740.79	17.44%
	Receipts	891,700.00	64,406.53	117,431.39	0.00	0.00	181,837.92	709,862.08	20.39%
	Cash Balance	58,177.29	52,237.51	60,905.00	60,905.00	60,905.00			
07	Bond	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	575,000.00	0.00	0.00	0.00	0.00	0.00	575,000.00	0.00%
	Receipts	501,849.00	144,070.52	14,350.88	0.00	0.00	158,421.40	343,427.60	31.57%
	Cash Balance	454,536.18	598,606.70	612,957.58	612,957.58	612,957.58			
08	Special Building	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,875,000.00	26,926.74	16,095.64	0.00	0.00	43,022.38	1,831,977.62	2.29%
	Receipts	500,811.00	59,559.61	4,032.08	0.00	0.00	63,591.69	437,219.31	12.70%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	1,683,873.18	1,716,506.05	1,704,442.49	1,704,442.49	1,704,442.49			
09	Student Fees	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	50,000.00	146.39	1,669.21	0.00	0.00	1,815.60	48,184.40	3.63%
	Receipts	22,677.00	2,597.80	3,988.60	0.00	0.00	6,586.40	16,090.60	29.04%
	Cash Balance	25,634.39	28,085.80	30,405.19	30,405.19	30,405.19			
	Cash Balance	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Cash Balance	4,893,977.07	7,193,120.44	6,348,982.15	6,348,982.15	6,348,982.15			

2013-14 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,729,389.00	116,667.96	142,679.28	151,706.31	147,301.66	1,701,444.77	27,944.23	98.38%
	Non-SPED Expenditures	16,035,347.00	1,501,394.02	1,259,037.10	1,385,202.71	1,197,096.56	15,809,341.48	226,005.52	98.59%
	Total Expenditures	17,764,736.00	1,618,061.98	1,401,716.38	1,536,909.02	1,344,398.22	17,466,705.21	298,030.79	98.32%
	Total Receipts	17,386,713.00	3,265,998.95	849,385.19	670,719.61	800,090.95	17,391,898.71	(5,185.71)	100.03%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	245,580.30	1,893,517.27	1,341,186.08	474,996.67	-69,310.60			
02	Depreciation Fund	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,344,945.00	728,822.01	0.00	1,447.00	13,675.00	779,256.05	565,688.95	57.94%
	Receipts	693.27	230.77	107.39	141.78	110.03	301,518.59	(300,825.32)	43492.23%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	1,344,251.73	615,660.49	615,767.88	614,462.66	600,897.69			
03	Employee Benefit	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	329,770.00	5,278.86	82,273.30	15,304.35	9,379.99	190,030.17	139,739.83	57.63%
	Receipts	209,344.91	28,390.81	8,392.48	8,405.76	8,392.48	120,566.28	88,778.63	57.59%
	Cash Balance	120,425.09	143,537.04	69,656.22	62,757.63	61,770.12			
04	QCPUF	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,225,009.00	0.00	119,210.00	0.00	119,710.00	358,130.00	866,879.00	29.23%
	Receipts	496,747.00	139,633.01	10,819.26	114,450.56	8,548.22	719,829.38	(223,082.38)	144.91%
	Cash Balance	986,989.99	1,126,623.00	1,018,232.26	1,132,682.82	1,021,521.04			
05	Activities	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	500,000.00	24,385.27	47,298.43	25,014.38	33,319.53	295,221.96	204,778.04	59.04%
	Receipts	324,156.65	42,028.99	57,616.39	26,174.35	37,087.69	360,305.11	(36,148.46)	111.15%
	Cash Balance	175,843.35	193,487.07	203,805.03	204,965.00	208,733.16			
06	School Lunch	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,026,851.00	76,175.24	85,855.61	102,724.57	83,723.61	887,277.09	139,573.91	86.41%
	Receipts	965,664.86	72,255.58	100,201.83	104,685.23	89,563.73	884,268.24	81,396.62	91.57%
	Cash Balance	61,186.14	57,266.48	71,612.70	73,573.36	79,413.48			
07	Bond	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	575,028.00	0.00	0.00	0.00	340,683.75	406,317.50	168,710.50	70.66%
	Receipts	499,920.00	132,290.19	131,294.08	9,334.79	8,617.31	630,717.35	(130,797.35)	126.16%
	Cash Balance	230,136.33	362,426.52	493,720.60	503,055.39	170,988.95			
08	Special Building	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	1,875,185.00	547.89	4.70	337.83	0.00	401,628.34	1,473,556.66	21.42%
	Receipts	191,059.00	111,916.86	8,976.21	3,285.38	4,328.66	505,157.64	(314,098.64)	264.40%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	(700,000.00)	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	700,000.00	0.00		
	Cash Balance	1,580,343.88	1,691,712.85	1,700,684.36	1,703,631.91	1,707,960.57			
09	Student Fees	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Expenditures	13,500.00	259.80	57.00	3,126.10	246.75	13,399.94	100.06	99.26%
	Receipts	11,500.00	2,187.50	3,010.05	771.00	1,726.39	15,211.29	(3,711.29)	132.27%
	Cash Balance	23,823.04	25,750.74	28,703.79	26,348.69	27,828.33			
	Cash Balance	Budgeted/Beginning	September	October	November	December	Year to Date	Balance	% Spent/Rec
	Cash Balance	4,768,579.85	6,109,981.46	5,543,368.92	4,796,474.13	3,809,802.74			

SCHUYLER COMMUNITY SCHOOLS

Treasurer's Report

Fiscal Year 2015

GENERAL FUND	Sep-14	Oct-14	YTD 2014-15
Beginning Cash Balance	94,940.11	2,213,368.00	94,940.11
Receipts:			
Colfax county Local District Tax	2,753,559.62	109,037.76	2,862,597.38
Butler county Local District Tax	206,235.07	116,163.60	322,398.67
Interest	81.69	355.63	437.32
License Fees			0.00
Rent of Facility			0.00
Curriculum Receipts			0.00
Other Local Receipts			0.00
ESU Receipts			0.00
State Aid	581,961.52	581,961.52	1,163,923.04
Special Education			0.00
SPED Transportation			0.00
State Apportionment			0.00
Distant Ed Incentive			0.00
Six Pence			0.00
Other State Receipts			0.00
High Ability Learner		6,611.00	6,611.00
Title IA	46,572.00		46,572.00
Title II, Part A - Staff	6,808.00		6,808.00
Title IIA - ESU consortium		1,560.00	1,560.00
SPED IDEA Base	8,514.00		8,514.00
SPED Preschool			0.00
SPED IDEA, Part B Enroll	14,047.00		14,047.00
SPED Ed IDEA CEIS	52,991.00		52,991.00
Medicaid in the Public Schools - MIPS	113.83	1,988.58	2,102.41
NASB MEDICAID Reimbursements			0.00
Carl Perkins Fund			0.00
E-Rate Reimbursement			0.00
Title III Immigrant	18,417.00		18,417.00
EducationQuest Grant			0.00
Buffett Foundation			0.00
Insurance Adjustments			0.00
Sale of Property		1,300.00	1,300.00
Other Non Revenue		765.13	765.13
Transfers in			0.00
Total Receipts	3,689,300.73	819,743.22	4,509,043.95
Non-program Receipts			
Non-program Receipts	15131.14	3650.66	18,781.80
Lunch Fund Reimbursements	<u>19,054.08</u>	<u>23,194.17</u>	<u>42,248.25</u>
Subtotal	34,185.22	26,844.83	61,030.05
Transfers from CD			
Transfers IN/OUT Money Market Accounts	<u>1,900,000.00</u>	<u>1,098,000.00</u>	<u>2,998,000.00</u>
Total Receipts & Transfers	5,623,485.95	1,944,588.05	7,568,074.00
General Fund Cash	5,718,426.06	4,157,956.05	7,663,014.11
General Fund Disbursements	-1,570,872.84	-1,610,650.56	-3,181,523.40
Transfers In/Out Money Market Accounts	-1,934,185.22	-1,133,709.83	-3,067,895.05
Prior Period Adjustment (Voided Checks)	0.00		0.00
Total Disbursements	<u>-3,505,058.06</u>	<u>-2,744,360.39</u>	<u>-6,249,418.45</u>
Ending Book Balance	<u>2,213,368.00</u>	<u>1,413,595.66</u>	<u>1,413,595.66</u>
INVESTMENT ACCOUNTS BALANCES:			
GENERAL FUND CD's (BALANCE CARRIED FC	<u>75,833.69</u>	<u>75,833.69</u>	<u>75,833.69</u>
CD Cashed out			0.00
Interest on CD		<u>28.98</u>	<u>28.98</u>
Total CD BALANCE	75,833.69	75,862.67	75,862.67
TOTAL GENERAL FUND CASH BALANCE	<u>2,289,201.69</u>	<u>1,489,458.33</u>	<u>1,489,458.33</u>

SPECIAL BUILDING FUND

Beginning Cash Balance	1,683,873.18	1,716,506.05	1,683,873.18
Colfax County Tax Collection	54,993.14	1,316.23	56,309.37
Butler County Tax Collection	4,149.36	2,327.25	6,476.61
School Project Support Donations		33.00	33.00
Sale of Property	51.00		51.00
Interest	366.11	355.60	721.71
House Projects			0.00
Sale of Property			0.00
Non-revenue receipts			<u>0.00</u>
Total before non-program receipts	59,559.61	4,032.08	63,591.69
Non-program Receipts/transfers	<u>30,000.00</u>		<u>30,000.00</u>
Total Monthly Receipts	89,559.61	4,032.08	93,591.69
Cashed CD's			<u>0.00</u>
Total Building Fund Cash	1,773,432.79	1,720,538.13	1,777,464.87
Disbursements & Transfers:			
Total Expenditures	(26926.74)	(16095.64)	(43022.38)
Non-program Expenditures	(30000.00)	0.00	(30000.00)
Total Disbursements	(56,926.74)	(16,095.64)	(73,022.38)
Ending Balance	<u>1,716,506.05</u>	<u>1,704,442.49</u>	<u>1,704,442.49</u>
Total Special Building Fund	<u>1,716,506.05</u>	<u>1,704,442.49</u>	<u>1,704,442.49</u>

BOND FUND ACCOUNT

Beginning Balance Pinnacle Bank	454,536.18	598,606.70	454,536.18
New Bond K-3 2007 tax collections	144,026.29	14,299.43	158,325.72
Interest	44.23	51.45	95.68
audit correction			<u>0.00</u>
Total	144,070.52	14,350.88	158,421.40
Bond Payment			<u>0.00</u>
Non-bond Receipts (-Expenditures)			<u>0.00</u>
Balance 2007 bonds	598,606.70	612,957.58	612,957.58
Total Bond Fund Balance	<u>598,606.70</u>	<u>612,957.58</u>	<u>612,957.58</u>

DEPRECIATION FUND SAVINGS

Beginning Balance Checking accounts	781,556.28	621,094.56	0.00
Receipts (transfers between accts)			0.00
Interest on Money Market Account	150.25	129.98	280.23
Total	781,706.53	621,224.54	781,706.53
Disbursements	-160,611.97	-56,398.40	-217,010.37
Transfers			0.00
Ending Balance Cash account/Money Market Ac	<u>621,094.56</u>	<u>564,826.14</u>	<u>621,094.56</u>

DEPRECIATION FUND INVESTMENTS:

Beginning Balance (800011254, 800012522, 5831	84,957.99	84,957.99	0.00
CD's			146,401.91
Interest			0.00
Ending Balance Investments	84,957.99	84,957.99	84,957.99
Total Depreciation Funds	<u>706,052.55</u>	<u>649,784.13</u>	<u>649,784.13</u>

QUALIFIED CAPTIAL PURPOSE BONDS

Beginning balance	<u>1,348,689.37</u>	<u>1,502,763.73</u>	<u>1,348,689.37</u>
PINNACLE BANK (initial deposit+interest)			
Colfax County Tax Collections	142,979.72	3,422.19	146,401.91
Butler County Tax Collections	10,787.00	6,050.89	16,837.89
Interest & Transfers	307.64	320.04	627.68
US Treasury Receipts			0.00
Transfers			0.00
Payments/Transfer of interest			0.00
Disbursements			<u>0.00</u>
Pinnacle Bank Account Balance	154,074.36	9,793.12	163,867.48
Fund Balance	<u>1,502,763.73</u>	<u>1,512,556.85</u>	<u>1,512,556.85</u>

EMPLOYEE BENEFITS FUND

Beginning Balance	37,756.05	62,703.45	37,756.05
Deposits	37,607.47	7,873.14	45,480.61
Total Revenue	75,363.52	70,576.59	83,236.66
Disbursements & Transfers:	<u>-12,660.07</u>	<u>-14,812.49</u>	<u>-27,472.56</u>
Ending Balance	<u>62,703.45</u>	<u>55,764.10</u>	<u>55,764.10</u>
EMPLOYEE BENEFITS FUND INVESTMENTS:			
Beginning Balance (800010018; 55375)	13,205.15	13,205.15	13,205.15
SCS CD's			0.00
Ending Balance	13,205.15	13,205.15	13,205.15
Total Employee Benefits Funds Investments	<u>13,205.15</u>	<u>13,205.15</u>	<u>13,205.15</u>
Total Employee Benefits Funds	<u>75,908.60</u>	<u>68,969.25</u>	<u>68,969.25</u>

SCS STUDENT FEES

Beginning Balance	25,634.39	28,085.80	25,634.39
Receipts	2,597.80	3,988.60	6,586.40
Total	<u>28,232.19</u>	<u>32,074.40</u>	<u>32,220.79</u>
Disbursements	-146.39	-1,669.21	-1,815.60
Ending Balance	<u>28,085.80</u>	<u>30,405.19</u>	<u>30,405.19</u>

SCS ACTIVITY FUND

Beginning Balance	234,817.39	238,888.95	234,817.39
Receipts	49,075.00	33,655.38	82,730.38
Total	<u>283,892.39</u>	<u>272,544.33</u>	<u>317,547.77</u>
Disbursements	-45,003.44	-46,774.86	-91,778.30
Ending Balance	<u>238,888.95</u>	<u>225,769.47</u>	<u>225,769.47</u>

Lunch Fund

Beginning Balance Checking accounts	58,177.29	52,237.51	58,177.29
Receipts	64,405.88	117,430.70	181,836.58
Interest	0.65	0.69	1.34
non-program receipts			<u>0.00</u>
Total Cash	122,583.82	169,668.90	<u>240,015.21</u>
Disbursements	-70,346.31	-108,763.90	-179,110.21
non-program expenses			0.00
Total Expenditures	<u>-70,346.31</u>	<u>-108,763.90</u>	<u>-179,110.21</u>
Total Lunch Funds	<u>52,237.51</u>	<u>60,905.00</u>	<u>60,905.00</u>

Submitted By:

Brian Vavricek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2015

For the Month of October 2014

Account	BUDGET			2014-15	Percent Collected
	2014-15	Oct-14	Sep-14	YTD TOTALS	
Tax Collections	11,718,501.39	225,201.36	2,959,794.69	3,184,996.05	27.18%
Interest earned on Local Receipts	1,000.00	355.63	81.69	437.32	43.73%
CD Interest	5,000.00	28.98		28.98	0.58%
License Fee	3,500.00			-	0.00%
Community Service Activities	3,000.00			-	
Other Local Receipts	9,500.00			-	0.00%
ESU Receipts	2,000.00			-	0.00%
State Aid	5,819,615.00	581,961.52	581,961.52	1,163,923.04	20.00%
Sp Ed Programs	678,000.00			-	0.00%
Sp Ed Transportation	3,150.00			-	0.00%
State Apportionment	211,000.00			-	0.00%
High Ability Learner	8,540.00	6,611.00		6,611.00	77.41%
Six Pence	175,000.00			-	0.00%
Other State	3,000.00			-	0.00%
Title IA	485,000.00		46,572.00	46,572.00	0.00%
Title I - School Improvement Grant	826,985.00			-	0.00%
Title IIA	40,000.00		6,808.00	6,808.00	17.02%
Title IIA, ESU7 Consortium	-	1,560.00		1,560.00	0.00%
IDEA, to age 5	92,576.00		8,514.00	8,514.00	0.00%
Sp Ed - Base	2,228.00			-	0.00%
Sp Ed-Part B Funds Enrollment	261,367.00		14,047.00	14,047.00	5.37%
Sp Ed - CEIS	56,000.00		52,991.00	52,991.00	94.63%
Medicaid In Public Schools	5,000.00	1,988.58	113.83	2,102.41	42.05%
NASB NEBMAC MEDICAID	60,000.00			-	0.00%
Carl Perkins	5,000.00			-	0.00%
E-Rate Reimbursement	57,000.00			-	0.00%
Title III	237,750.00		18,417.00	18,417.00	7.75%
Save the Children Buffett Foundation	84,600.00			-	0.00%
Debt Services				-	0.00%
Insurance Adjustments	-			-	0.00%
Sale of Property	-	1,300.00		1,300.00	0.00%
Other Non Revenue Receipts		765.13		765.13	0.00%
Total Program Receipts	20,854,312.39	819,772.20	3,689,300.73	4,509,072.93	21.62%
Non Program Receipts					
Non Program Receipts	-	3,650.66	15,131.14	18,781.80	
Lunch Payroll or Reimbursement	-	23,194.17	19,054.08	42,248.25	
	-	-	-	-	
Total Receipts	20,854,312.39	846,617.03	3,723,485.95	4,570,102.98	
Total Budgeted Beginning Cash	1,720,479.00				
Total Resources Available	22,574,791.39				
Audit adjustments					
OTHER FUND RECEIPTS					
Depreciation Fund Receipts	-	129.98	150.25	280.23	
Employee Benefits Fund Receipts	95,695.00	7,873.14	37,607.47	45,480.61	47.53%
Qualified Capital Purpose Fund	501,067.00	9,793.12	154,074.36	163,867.48	32.70%
Activities Fund Receipts	295,568.00	33,655.38	49,075.00	82,730.38	27.99%
Lunch Fund Receipts	943,930.00	117,431.39	64,406.53	181,837.92	19.26%
Bond Fund	366,849.00	14,350.88	144,070.52	158,421.40	43.18%
Special Bldg Fund	606,311.00	4,032.08	59,559.61	63,591.69	10.49%
Cooperative Fund	150,000.00	-	-	-	0.00%
Student Fee Receipts	23,677.00	3,988.60	2,597.80	6,586.40	27.82%
TOTAL OTHER FUND RECEIPTS	2,983,097.00	191,254.57	511,541.54	702,796.11	
Beginning Balances	4,252,871.00				
TOTAL SCS FUND RECEIPTS	29,810,759.39	1,037,871.60	4,235,027.49	5,272,899.09	
Transfer					
General Fund	-	1,098,000.00	1,900,000.00	2,998,000.00	
Depreciation Fund				-	
Employee Benefits				-	
Qualified Capital Purpose Fund				-	
Activity Fund				-	
Lunch Fund				-	
Bond Fund				-	
Special Building Fund			30,000.00	30,000.00	
Student Fees Fund				-	
TOTAL TRANSFERS		1,098,000.00	1,930,000.00	3,028,000.00	
TOTAL SCS RECEIPTS WITH TRANSFERS		2,135,871.60	6,165,027.49	8,300,899.09	

**SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2015
Monthly Expenditures**

Account	2014-15 Budget	Oct-14	YTD 2014-15	Percent 2014-15
Regular Instructional Programs	11,262,094.48	857,188.49	1,892,265.39	16.80%
Special Education Instructional Programs	1,372,824.96	166,782.02	267,822.65	19.51%
Support Services-Pupils	909,082.72	63,368.95	126,282.28	13.89%
Support Services-Staff	515,414.64	46,888.50	89,890.94	17.44%
General Administration	461,639.31	39,270.07	69,710.89	15.10%
Office Of The Principal	981,399.12	67,171.11	135,924.29	13.85%
Support Services-Business	98,800.00	20,498.90	24,829.35	25.13%
Vehicle Acquisition & Maintenance	36,400.00	8,658.60	9,602.01	26.38%
Support Services-Maintenance & Operation	1,591,256.16	161,414.37	294,996.86	18.54%
Support Services-Pupil Transportation	60,320.00	1,980.06	3,881.61	6.44%
Community Services	60,000.00	2,980.46	3,925.46	6.54%
State Categorical Programs	185,400.00	4,405.26	9,066.98	4.89%
Federal Programs	2,215,000.00	170,043.77	268,388.54	12.12%
Debt Service	108,160.00	-	-	
Summer School	42,000.00	-	67.29	0.16%
Transfers	100,000.00	-	-	0.00%
Total Program Expenditures	19,999,791.39	1,610,650.56	3,196,654.54	15.98%
Non Prog. Expenditures - Misc		12,515.66	12,515.66	
Non Prog. Expenditures - Lunch		23,194.17	42,248.25	
Total Expenditures	19,999,791.39	1,646,360.39	3,251,418.45	
Budgeted Cash Reserve	2,575,000.00			
Total Requirements	22,574,791.39	1,646,360.39	3,251,418.45	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	849,307.00	56,398.40	217,010.37	25.55%
Employee Benefits Fund Disbursements	145,560.00	14,812.49	27,472.56	18.87%
Qualified Capital Purpose Fund	1,230,000.00	-	-	0.00%
Activities Fund Disbursements	500,000.00	46,774.86	91,778.30	18.36%
Lunch Fund Disbursements	1,026,851.00	108,763.90	179,110.21	17.44%
Bond Fund	575,000.00	-	-	0.00%
Special Bldg Fund Disbursements	1,875,000.00	16,095.64	43,022.38	2.29%
Cooperative	150,000.00	-	-	0.00%
Student Fee Disbursements	50,000.00	1,669.21	1,815.60	3.63%
	6,401,718.00	244,514.50	560,209.42	8.75%
Other fund Cash Reserves	225,000.00			
TOTAL DISTRICT'S DISBURSEMENTS	29,201,509.39	1,890,874.89	3,811,627.87	
Transfer funds				
General Fund		1,098,000.00	2,998,000.00	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund			30,000.00	
Student Fees Fund			-	
Transfer funds		1,098,000.00	3,028,000.00	
TOTAL DISTRICT EXPENDITURES		2,988,874.89	6,839,627.87	

**SCHUYLER COMMUNITY SCHOOLS
LUNCH PROGRAM
BUDGET TO ACTUAL
FISCAL YEAR 2015**

	Budget	October	YTD Actual	% of Budget
Receipts:	2014-15	2014	2014-15	
Sale of Meals	210000.00	18994.21	39328.19	18.73%
Summer Lunch meals	10000.00		0.00	0.00%
Interest	200.00	0.69	1.34	0.67%
State Reimbursement	7500.00		0.00	0.00%
Federal Reimbursement	664000.00	98185.73	142257.63	21.42%
Other Non-Revenue Income	0.00	250.76	250.76	0.00%
Transfer	52230.00		0.00	0.00%
Non-program receipts	<u>0.00</u>			0.00%
Total Receipts	<u>943930.00</u>	<u>117431.39</u>	<u>181,837.92</u>	<u>19.26%</u>
Beginning Cash	82921.00			
Transfer between accts				
Total Receipts & Beg. Cash	<u><u>1026851.00</u></u>			
Expenditures				
Regular Salaries	375000.00	26816.98	48666.13	12.98%
Subs	9851.00	804.57	958.41	9.73%
Employee Benefits	150000.00	11198.40	21614.71	14.41%
Contracted Services	5000.00	104.55	149.45	2.99%
Gas & Van Service	3500.00	641.42	864.46	24.70%
Food	450000.00	61762.16	96570.56	21.46%
Supplies & Materials	30000.00	7435.82	10286.49	34.29%
Equipment	0.00		0.00	0.00%
Miscellaneous	3500.00		0.00	0.00%
Non-program Expenditures	<u>0.00</u>		<u>0.00</u>	0.00%
Total Expenditures	<u>1026851.00</u>	<u>108763.90</u>	<u>179,110.21</u>	<u>17.44%</u>
Necessary Cash Reserves	0.00			
TOTAL REQUIREMENTS	<u>1026851.00</u>			
Transfers back between accts				
Revenue over Expenses		8,667.49	2,727.71	

PEKNY & ASSOCIATES, CPA'S, PC

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Independent Accountant's Compilation Report

To the Board of Education
Schuyler Community Schools
District No. 123, Platte County
Schuyler, NE 68661

We have compiled the Annual Financial Report-Cash Basis of Schuyler Community Schools, District No. 123, as of and for the year ended August 31, 2014, included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Nebraska Department of Education.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Nebraska Department of Education and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of the compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. These financial statements were compiled by us from financial statements for the same period that we previously audited, as indicated in our report dated October 31, 2014.

Management has elected to omit substantially all of the disclosures ordinarily included in prescribed financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the prescribed financial statements, they might influence the user's conclusions about the School District's assets, liabilities, fund balances, revenue, and expenses. Accordingly, these prescribed financial statements are not designed for those who are not informed about such matters.

These financial statements are presented in accordance with the requirements of the Nebraska Department of Education; which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Nebraska Department of Education and Schuyler Community Schools, District No. 123 and is not intended to be and should not be used by anyone other than these specified parties.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2014

Members of:
American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**ANNUAL FINANCIAL REPORT
OF NEBRASKA SCHOOL DISTRICTS**
For the Fiscal Year Ended on August 31, 2014

County-District Number: 19-0123-000

Class of District: 3

Name of District: SCHUYLER COMMUNITY SCHOOLS

**Upload this Spreadsheet and complete the Narratives listed below through
the AFR Online System located in the NDE Portal by November 1:**

- 2013/14 Limited English Proficiency Programs
- 2013/14 Poverty Programs
- 2013/14 Expenditures of ARRA Funds

*Please note: Narratives are only required if district reports receipts
or disbursements for programs listed above*

County-District Number: 19-0123-000

1000 LOCAL RECEIPTS

01-1-XXXXX-000

1110	Local Property Taxes	1110	9,189,935.95
1111	Local Property Taxes - Learning Community Common Levy	1111	
1115	Carline Tax	1115	18,858.78
1120	Public Power District Sales Tax	1120	7,499.42
1125	Motor Vehicle Taxes	1125	461,704.41
1210	Tuition Received from Other Districts (Regular Education)	1210	
1215	Tuition Received from Educational Entities (Distance Education)	1215	
1220	Tuition Received from Individuals (Regular Education)	1220	
1230	Tuition Received from Other Districts (Special Education)	1230	
1240	Tuition Received from Individuals (Special Education)	1240	
1250	Summer School Tuition and Fees (All Sources)	1250	
1260	Adult Education Tuition and Fees (All Sources)	1260	
1270	Preschool Tuition and Fees (All Sources)	1270	11,890.75
1310	Transportation Received from Other Districts (Regular Education)	1310	
1320	Transportation Received from Individuals (Regular Education)	1320	
1330	Transportation Received from Other Districts (Special Education)	1330	
1410	Interest	1410	22,665.68
1610	Local License Fees	1610	4,215.00
1620	Police Court Fines	1620	3,292.49
1810	Community Service Activities	1810	
1910	Rental of School Equipment and Facilities	1910	4,780.00
1920	Contributions and Donations	1920	2,901.25
1990	Other Local Receipts	1990	3,040.41
1000	Total Local Receipts (Add 1110 through 1990)	1000	9,730,784.14

2000 COUNTY AND ESU RECEIPTS

01-1-XXXXX-000

2110	County Fines and License Fees	2110	137,974.24
2130	Other County Receipts	2130	
2210	Educational Service Unit Receipts	2210	2,970.94
2000	Total County and ESU Receipts (Add 2110 through 2210)	2000	140,945.18

3000 STATE RECEIPTS

01-1-XXXXX-000

3110	State Aid	3110	5,150,786.92
3120	Special Education Programs (School Age)	3120	659,434.00
3125	Special Education Transportation (School Age)	3125	9,631.00
3130	Homestead Exemption	3130	93,591.62
3131	Property Tax Credit	3131	327,085.99
3133	Nameplate Capacity Tax	3133	
3135	Payments for High Ability Learners	3135	8,451.00
3155	Textbook Loan	3155	
3160	Payments Received for Wards of the State/Court (Regular Education)	3160	
3161	Payments Received for Wards of the State/Court (Special Education)	3161	
3165	Flex Funding: Birth to Age 5 Support Services (State)	3165	
3166	Flex Funding: School Age Support Services (State)	3166	
3175	Adult Basic Education	3175	
3180	Pro-Rate Motor Vehicle	3180	24,883.95
3200	State Apportionment	3200	225,974.93
3300	In-Lieu-Of School Land Tax	3300	
3500	State Categorical Programs	3500	
3511	Distance Education Equipment Reimbursement	3511	
3512	Distance Education Incentive Payments	3512	2,000.00
3540	State Early Childhood	3540	
3541	Early Childhood Endowment Grants	3541	158,453.69
3990	Other State Receipts	3990	6,837.50
3000	Total State Receipts (Add 3110 through 3990)	3000	6,667,130.60

County-District Number: 19-0123-000

4000 FEDERAL RECEIPTS

01-1-XXXXX-000

4200	Title I, Part A, NCLB Improving the Academic Achievement of Disadvantage	4200	451,263.00
4210	Title I NCLB Improving Basic Programs Accountability	4210	
4230	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	4230	
4310	Title II, Part A NCLB Teacher Quality Grants	4310	43,885.08
4315	Title II, Part B NCLB Math & Science Partnerships	4315	200.00
4330	Title VI, Part B, REAP (Rural Low Income Schools Grants - from NDE)	4330	
4404	IDEA Part B (611) Base Allocation	4404	83,250.00
4405	IDEA Part B Supplemental Payments	4405	
4406	IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation	4406	4,466.00
4410	IDEA Enrollment/Poverty	4410	211,912.00
4411	IDEA Part B Early Intervening Services	4411	742.00
4412	IDEA Part B Proportionate Share	4412	
4414	IDEA Part C	4414	
4415	IDEA Special Projects	4415	
4450	MEDICAID in Public Schools	4450	12,415.83
4455	Medicaid Administrative Activities (MAAPS)	4455	70,549.41
4500	Title 8 (Impact Aid)	4500	
4600	Johnson-O'Malley	4600	
4620	Flood Control	4620	
4640	Forest Reserve	4640	
4690	Other Federal Non-Categorical Receipts	4690	
4700	Federal Vocational & Applied Technology Education (Carl Perkins)	4700	3,793.34
4850	Universal Service Fund (E-Rate)	4850	6,252.49
4910	Indian Education	4910	
4915	Title I, Part C NCLB Migrant Education	4915	168.50
4925	Title III NCLB Limited English Proficient Grant	4925	65,091.00
4926	Title III NCLB Immigrant Education	4926	
4940	Head Start	4940	
4945	Child and Adult Care Food Program	4945	
4968	Title IV, Part B NCLB 21st Century Community Learning Centers	4968	
4980	Adult Basic Education	4980	
4985	Title II, Part D NCLB Technology, Enhancing Education Through Technolog	4985	
4990	Other Federal Categorical Receipts	4990	49,679.29
4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	4992	
4995	Categorical Grants from Corporations & Other Private Interests	4995	
4999	Total ARRA Federal Funds	4999	0.00

4000 Total Federal Receipts (Add 4200 through 4999) 4000 1,003,667.94

5000 NON-REVENUE RECEIPTS

01-1-XXXXX-000

5150	Tax Anticipation Notes	5150	
5200	Long Term Loans	5200	
5300	Insurance Adjustments	5300	5,385.00
5400	Sale of Property	5400	
5500	Transfers From Other Funds	5500	
5610	Cash Balance from Merged/Dissolved School Districts	5610	
5650	Cash Balance from Nonresident High School Tuition Funds	5650	
5690	Other Non-Revenue Receipts	5690	79,499.42

5000 Total Non-Revenue Receipts (Add 5150 through 5690) 5000 84,884.42

10000 GRAND TOTAL OF ALL RECEIPTS 10000 17,627,412.28
(Add 1000, 2000, 3000, 4000, and 5000)

County-District Number: 19-0123-000

1000 FUNCTION - ALL INSTRUCTION

1100 REGULAR INSTRUCTIONAL PROGRAMS

CODE	OBJECT	01-2-01100-XXX		
110	Salary - Teachers	110	4,256,682.50	
120	Salary - Substitutes	120	148,538.81	
130	Salary - Stipends	130		
140	Salary - Clerical and Paraprofessional Staff	140	200,851.55	
161	Salary - Classroom Management	161		
200	Employee Benefits	200	1,791,017.07	
221	Increased Retirement Contribution Rate	221	109,374.79	
300	Purchased Services	300	183,495.72	
364	Tuition Paid to Other Districts	364		
382	Distance Education & Telecommunications	382		
400	Supplies and Materials	400	453,336.60	
420	Textbooks	420	174,320.47	
425	E-Books	425		
500	Capital Outlay	500		
600	Other Expenses	600	25,295.43	
1100	Total Regular Instructional Programs (Add 110 through 600)	1100	7,342,912.94	

1125 REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)

CODE	OBJECT	01-2-01125-XXX		
110	Salary - Teachers	110		
120	Salary - Substitutes	120		
130	Salary - Stipends	130		
140	Salary - Clerical and Paraprofessional Staff	140		
161	Salary - Classroom Management	161		
200	Employee Benefits	200		
221	Increased Retirement Contribution Rate	221		
300	Purchased Services	300		
364	Tuition Paid to Other Districts	364		
382	Distance Education & Telecommunications	382		
400	Supplies and Materials	400		
420	Textbooks	420		
425	E-Books	425		
500	Capital Outlay	500		
600	Other Expenses	600		
1125	Total Regular Instructional Programs School Age (Flex-Spending) (Add 110 through 600)	1125	0.00	

1150 LIMITED ENGLISH PROFICIENCY PROGRAMS
(Do not include Federal Disbursements.)

CODE	OBJECT	01-2-01150-XXX		
110	Salary - Teachers	110	420,326.93	
120	Salary - Substitutes	120		
130	Salary - Stipends	130		
140	Salary - Clerical and Paraprofessional Staff	140	116,240.10	
161	Salary - Classroom Management	161	69,829.85	
200	Employee Benefits	200	252,146.67	
221	Increased Retirement Contribution Rate	221	15,485.06	
300	Purchased Services	300		
364	Tuition Paid to Other Districts	364		
382	Distance Education & Telecommunications	382		
400	Supplies and Materials	400	10,816.47	
420	Textbooks	420		
425	E-Books	425		
500	Capital Outlay	500	6,441.91	
600	Other Expenses	600	870.40	
1150	Total Limited English Proficiency Programs (Add 110 through 600)	1150	892,157.39	

1160 POVERTY PROGRAMS
(Do not include Federal Disbursements.)

CODE	OBJECT	01-2-01160-XXX		
110	Salary - Teachers	110	1,167,657.00	
120	Salary - Substitutes	120		
130	Salary - Stipends	130		
140	Salary - Clerical and Paraprofessional Staff	140		
161	Salary - Classroom Management	161		
200	Employee Benefits	200	323,821.97	
221	Increased Retirement Contribution Rate	221	29,535.30	
300	Purchased Services	300		
364	Tuition Paid to Other Districts	364		
382	Distance Education & Telecommunications	382		
400	Supplies and Materials	400	7,223.67	
420	Textbooks	420		
425	E-Books	425		
500	Capital Outlay	500		
600	Other Expenses	600	2,160.00	
1160	Total Poverty Programs (Add 110 through 600)	1160	1,530,397.94	

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1190 EARLY CHILDHOOD EDUCATIONAL PROGRAMS (Do not include expenditures of state or federal grant funds)

CODE	OBJECT	01-2-01190-XXX		
110	Salary - Teachers		110	220,093.87
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
161	Salary - Classroom Management		161	
200	Employee Benefits		200	102,666.82
221	Increased Retirement Contribution Rate		221	5,570.66
300	Purchased Services		300	125,747.98
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	16,469.87
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	1,834.94
1190	<i>Total Early Childhood Educational Programs (Add 110 through 600)</i>		1190	472,384.14

1195 REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING)

CODE	OBJECT	01-2-01195-XXX		
110	Salary - Teachers		110	
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
161	Salary - Classroom Management		161	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
364	Tuition Paid to Other Districts		364	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1195	<i>Total Regular Instructional Programs Below Age Five (Flex-Spending) (Add 110 through 600)</i>		1195	0.00

1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS

CODE	OBJECT	01-2-01200-XXX		
110	Salary - Teachers		110	583,730.84
120	Salary - Substitutes		120	1,020.00
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	217,791.39
161	Salary - Classroom Management		161	
200	Employee Benefits		200	255,834.95
221	Increased Retirement Contribution Rate		221	19,253.35
300	Purchased Services		300	142,720.96
360	Tuition Paid to Other Districts (Special Education)		360	
370	Tuition Paid to Other Agencies (Special Education)		370	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	23,083.83
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	4,881.51
1200	<i>Total Special Education Instructional Programs (Add 110 through 600)</i>		1200	1,248,316.83

1290 EARLY CHILDHOOD SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS

CODE	OBJECT	01-2-01290-XXX		
110	Salary - Teachers		110	57,531.03
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
161	Salary - Classroom Management		161	
200	Employee Benefits		200	9,539.62
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	14,123.34
360	Tuition Paid to Other Districts (Special Education)		360	
370	Tuition Paid to Other Agencies (Special Education)		370	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1290	<i>Total Early Childhood Special Education Instructional Programs (Add 110 through 600)</i>		1290	81,193.99

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2100 FUNCTION SUPPORT SERVICES - PUPILS

2100 SUPPORT SERVICES - PUPILS

CODE	OBJECT	01-2-02100-XXX		
110	Salary - Professional Staff		110	377,004.85
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	117,405.14
143	Salary - Technical Staff		143	
200	Employee Benefits		200	153,705.81
221	Increased Retirement Contribution Rate		221	11,765.88
300	Purchased Services		300	40,105.35
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	15,621.20
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	20,306.72
2100	Total Support Services - Pupils (Add 110 through 600)		2100	735,914.95

2150 SUPPORT SERVICES - PUPILS - SAFETY & SECURITY

CODE	OBJECT	01-2-02150-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
143	Salary - Technical Staff		143	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2150	Total Support Services - Pupils - Safety & Security (Add 110 through 600)		2150	0.00

2200 FUNCTION - SUPPORT SERVICES - STAFF

2200 SUPPORT SERVICES - STAFF

CODE	OBJECT	01-2-02200-XXX		
110	Salary - Professional Staff		110	290,301.04
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	1,182.90
200	Employee Benefits		200	80,305.58
221	Increased Retirement Contribution Rate		221	6,945.62
281	Retirement Incentive Plan		281	
282	Staff Development Assistance		282	
300	Purchased Services		300	24,871.70
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	34,406.69
500	Capital Outlay		500	
600	Other Expenses		600	23,543.85
2200	Total Support Services - Staff (Add 110 through 600)		2200	461,557.38

99500 Total Staff Development Disbursements

01-2-99500-000 67,586.01

2213 SUPPORT SERVICES - SCHOOL IMPROVEMENT

CODE	OBJECT	01-2-02213-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2213	Total Support Services - School Improvement (Add 110 through 600)		2213	0.00

2214 SUPPORT SERVICES - IMPLEMENTATION OF STANDARDS

CODE	OBJECT	01-2-02214-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2214	Total Support Services - Implementation of Standards (Add 110 through 600)		2214	0.00

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2300 FUNCTION - GENERAL ADMINISTRATION

2310 BOARD OF EDUCATION

CODE	OBJECT	01-2-02310-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	920.80
200	Employee Benefits		200	137.79
221	Increased Retirement Contribution Rate		221	23.31
300	Purchased Services		300	2,231.49
314	Lobbyist Fees and Expenses		314	
315	Accounting and Auditing Services		315	17,000.00
317	Legal Services		317	7,166.46
341	Liability Insurance		341	14,716.00
342	Fidelity Bond Premiums		342	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	584.80
500	Capital Outlay		500	
600	Other Expenses		600	11,503.53
2310	Total Board of Education (Add 110 through 600)		2310	54,284.18

2320 EXECUTIVE ADMINISTRATION SERVICES

CODE	OBJECT	01-2-02320-XXX		
105	Salary - Superintendent		105	143,372.91
110	Salary - Other Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	121,003.20
200	Employee Benefits		200	81,200.44
221	Increased Retirement Contribution Rate		221	6,626.38
300	Purchased Services		300	991.80
314	Lobbyist Fees and Expenses		314	
317	Legal Services		317	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	6,098.17
500	Capital Outlay		500	
600	Other Expenses		600	3,700.77
2320	Total Executive Administration Services (Add 105 through 600)		2320	362,993.67

2400 FUNCTION - OFFICE OF THE PRINCIPAL

CODE	OBJECT	01-2-02400-XXX		
110	Salary - Professional Staff		110	436,836.24
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	125,819.52
200	Employee Benefits		200	201,073.25
221	Increased Retirement Contribution Rate		221	14,238.59
300	Purchased Services		300	80.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	22,279.94
500	Capital Outlay		500	
600	Other Expenses		600	14,742.62
2400	Total Office of the Principal (Add 110 through 600)		2400	815,070.16

2500 FUNCTION - SUPPORT SERVICES - BUSINESS

2510 GENERAL ADMINISTRATION - BUSINESS SERVICES

CODE	OBJECT	01-2-02510-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	381,176.97
314	Lobbyist Fees and Expenses		314	
317	Legal Services		317	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	1,618.45
500	Capital Outlay		500	
600	Other Expenses		600	3,726.21
2510	Total General Administration - Business Services (Add 110 through 600)		2510	386,521.63

2520 VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION VEHICLES

CODE	OBJECT	01-2-02520-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	31,130.06
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2520	Total Vehicle Acquisition and Maintenance Other Than Pupil Transportation Vehicles (Add 110 through 600)		2520	31,130.06

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2600 FUNCTION - SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)

CODE	OBJECT	01-2-02600-XXX		
110	Salary - Professional Staff		110	557,790.48
140	Salary - Clerical and Custodial Staff		140	
200	Employee Benefits		200	219,425.88
221	Increased Retirement Contribution Rate		221	13,457.91
300	Purchased Services		300	583,704.45
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	170,018.02
500	Capital Outlay		500	
600	Other Expenses		600	524.42
2600	<i>Total Maintenance and Operation of Building(s) and Site(s) (Add 110 through 600)</i>		2600	1,544,921.16

2700 FUNCTION - SUPPORT SERVICES - PUPIL TRANSPORTATION

CODE	OBJECT	01-2-02750-XXX		
110	Salary - Professional Staff		110	19,307.60
140	Salary - Clerical Staff and Drivers		140	
200	Employee Benefits		200	2,895.78
221	Increased Retirement Contribution Rate		221	488.41
300	Purchased Services		300	33,918.94
332	Mileage to Parents		332	
333	Transportation Paid to Other Districts		333	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2750	<i>Total Regular Pupil Transportation (Add 110 through 600)</i>		2750	56,610.73

2755 REGULAR PUPIL TRANSPORTATION OPEN ENROLLMENT IN LEARNING COMMUNITY

CODE	OBJECT	01-2-02755-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff and Drivers		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
333	Transportation Paid to Other Districts		333	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2755	<i>Total Regular Pupil Transportation Open Enrollment in Learning Community (Add 110 through 600)</i>		2755	0.00

2760 SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION

CODE	OBJECT	01-2-02760-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff and Drivers		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	2,967.65
333	Transportation Paid to Other Districts		333	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2760	<i>Total School Age Special Education Pupil Transportation (Add 110 through 600)</i>		2760	2,967.65

2765 BELOW AGE FIVE SPECIAL EDUCATION PUPIL TRANSPORTATION

CODE	OBJECT	01-2-02765-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff and Drivers		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
333	Transportation Paid to Other Districts		333	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2765	<i>Total Below Age Five Special Education Pupil Transportation (Add 110 through 600)</i>		2765	0.00

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2900 FUNCTION - EARLY RETIREMENTS OR TERMINATIONS		01-2-02900-000	2900	83,461.65
2905 FUNCTION - VOLUNTARY TERMINATIONS		01-2-02905-000	2905	
3000 FUNCTION - COMMUNITY SERVICES		01-2-03000-XXX		
CODE	OBJECT			
110	Salary - Professional Staff		110	28,772.67
130	Salary - Stipends		130	
140	Salary - Clerical and Others		140	1,520.16
200	Employee Benefits		200	9,463.68
221	Increased Retirement Contribution Rate		221	738.47
382	Distance Education & Telecommunications		382	
600	Other Expenses		600	10,466.18
3000	Total Community Services (Add 110 through 600)		3000	50,961.16
3500 FUNCTION - STATE CATEGORICAL PROGRAMS		01-2-03500-XXX		
CODE	OBJECT			
110	Salary - Professional Staff		110	59,586.01
130	Salary - Stipends		130	
140	Salary - Clerical and Others		140	
200	Employee Benefits		200	18,551.09
221	Increased Retirement Contribution Rate		221	1,494.78
300	Purchased Services		300	64,416.10
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	16,780.89
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	10,927.27
3500	Total State Categorical Programs (Add 110 through 600)		3500	171,756.14
4000 FUNCTION - FEDERAL PROGRAMS				
4200 TITLE I, PART A NCLB IMPROVING ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED		01-2-04200-XXX		
CODE	OBJECT			
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4200	Total Title I, Part A NCLB Improving Academic Achievement of the Disadvantaged (Add 110 through 600)		4200	0.00
4210 TITLE I NCLB IMPROVING BASIC PROGRAMS ACCOUNTABILITY		01-2-04210-XXX		
CODE	OBJECT			
110	Salary - Professional Staff		110	378,109.94
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	360.00
200	Employee Benefits		200	108,121.99
221	Increased Retirement Contribution Rate		221	9,491.40
300	Purchased Services		300	5,200.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4210	Total Title I NCLB Improving Basic Programs Accountability (Add 110 through 600)		4210	501,283.33
4230 TITLE I, PART D, SUBPART 2 EDUCATION OF NEGLECTED, DELINQUENT OR AT-RISK YOUTH		01-2-04230-XXX		
CODE	OBJECT			
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4230	Total Title I, Part D, Subpart 2 Education of Neglected, Delinquent or At-Risk Youth (Add 110 through 600)		4230	0.00

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4310 TITLE II, PART A NCLB TEACHER QUALITY GRANTS

CODE	OBJECT			
		01-2-04310-XXX		
110	Salary - Professional Staff		110	30,487.50
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	4,465.90
221	Increased Retirement Contribution Rate		221	747.28
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4310	<i>Total Title II, Part A NCLB Teacher Quality Grants (Add 110 through 600)</i>		4310	35,700.68

4315 TITLE II, PART B NCLB MATH & SCIENCE PARTNERSHIPS

CODE	OBJECT			
		01-2-04315-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4315	<i>Total Title II, Part B NCLB Math & Science Partnerships (Add 110 through 600)</i>		4315	0.00

**4330 TITLE VI PART B REAP
(RURAL LOW INCOME SCHOOLS GRANTS - FROM NDE)**

CODE	OBJECT			
		01-2-04330-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4330	<i>Total Title VI Part B REAP (Rural Low Income Schools Grants from NDE) (Add 110 through 600)</i>		4330	0.00

4402 IDEA PART B (611) BASE ALLOCATION TRANSPORTATION

CODE	OBJECT			
		01-2-04402-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4402	<i>Total IDEA Part B (611) Base Allocation Transportation (Add 110 through 600)</i>		4402	0.00

4403 IDEA PART B (611) BASE ALLOCATION - SCHOOL AGE

CODE	OBJECT			
		01-2-04403-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4403	<i>Total IDEA Part B (611) Base Allocation - School Age (Add 110 through 600)</i>		4403	0.00

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4404 IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR

CODE	OBJECT			
		01-2-04404-XXX		
110	Salary - Professional Staff		110	27,608.78
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	9,080.57
221	Increased Retirement Contribution Rate		221	665.37
300	Purchased Services		300	57,736.18
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4404	<i>Total IDEA Part B (611) Base Allocation - Birth Through Age Four (Add 110 through 600)</i>		4404	95,090.90

4406 IDEA PRESCHOOL (619) BASE ALLOCATION

CODE	OBJECT			
		01-2-04406-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	4,466.00
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4406	<i>Total IDEA Preschool (619) Base Allocation (Add 110 through 600)</i>		4406	4,466.00

4407 IDEA PRESCHOOL (619) BASE ALLOCATION TRANSPORTATION

CODE	OBJECT			
		01-2-04407-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4407	<i>Total IDEA Preschool (619) Base Allocation Transportation (Add 110 through 600)</i>		4407	0.00

4409 IDEA ENROLLMENT/POVERTY (619)

CODE	OBJECT			
		01-2-04409-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4409	<i>Total IDEA Enrollment/Poverty (619) (Add 110 through 600)</i>		4409	0.00

4410 IDEA ENROLLMENT/POVERTY (611)

CODE	OBJECT			
		01-2-04410-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	225,959.57
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4410	<i>Total IDEA Enrollment/Poverty (611) (Add 110 through 600)</i>		4410	225,959.57

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4411 IDEA PART B EARLY INTERVENING SERVICES

CODE	OBJECT	01-2-04411-XXX		
110	Salary - Professional Staff		110	45,500.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	8,290.42
221	Increased Retirement Contribution Rate		221	94.27
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4411	<i>Total IDEA Early Intervening Services (Add 110 through 600)</i>		4411	53,884.69

4412 IDEA PART B PROPORTIONATE SHARE

CODE	OBJECT	01-2-04412-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4412	<i>Total IDEA Part B Proportionate Share (Add 110 through 600)</i>		4412	0.00

4414 IDEA PART C

CODE	OBJECT	01-2-04414-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4414	<i>Total IDEA Part C (Add 110 through 600)</i>		4414	0.00

4415 IDEA SPECIAL PROJECTS

CODE	OBJECT	01-2-04415-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4415	<i>Total IDEA Special Projects (Add 110 through 600)</i>		4415	0.00

4690 OTHER FEDERAL NON-CATEGORICAL EXPENDITURES

CODE	OBJECT	01-2-04690-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4690	<i>Total Other Federal Non Categorical Expenditures (Add 110 through 600)</i>		4690	0.00

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4700 FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION - CARL PERKINS

CODE	OBJECT	01-2-04700-XXX		
110	Salary - Professional Staff		110	2,629.09
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	446.00
221	Increased Retirement Contribution Rate		221	75.35
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	1,005.94
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	2,387.34
4700	<i>Total Federal Vocation & Applied Technology Education - Carl Perkins (Add 110 through 600)</i>		4700	6,543.72

4910 INDIAN EDUCATION

CODE	OBJECT	01-2-04910-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4910	<i>Total Indian Education (Add 110 through 600)</i>		4910	0.00

4915 Title I, Part C NCLB Migrant Education

CODE	OBJECT	01-2-04915-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4915	<i>Total Title I, Part C NCLB Migrant Education (Add 110 through 600)</i>		4915	0.00

4925 TITLE III NCLB LIMITED ENGLISH PROFICIENT GRANT

CODE	OBJECT	01-2-04925-XXX		
110	Salary - Professional Staff		110	21,028.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	24,343.52
200	Employee Benefits		200	5,085.56
221	Increased Retirement Contribution Rate		221	616.03
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	46,461.77
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4925	<i>Total Title III NCLB Limited English Proficient Grant (Add 110 through 600)</i>		4925	97,534.88

4926 TITLE III NCLB IMMIGRANT EDUCATION

CODE	OBJECT	01-2-04926-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4926	<i>Total Title III NCLB Immigrant Education (Add 110 through 600)</i>		4926	0.00

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4940 HEAD START

CODE	OBJECT	01-2-04940-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4940	<i>Total Head Start (Add 110 through 600)</i>		4940 0.00

4945 CHILD AND ADULT CARE FOOD PROGRAM

CODE	OBJECT	01-2-04945-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4945	<i>Total Child and Adult Care Food Program</i>		4945 0.00

**4968 TITLE IV, PART B NCLB
21st CENTURY COMMUNITY LEARNING CENTERS**

CODE	OBJECT	01-2-04968-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4968	<i>Total Title IV, Part B NCLB 21st Century Community Learning Centers (Add 110 through 600)</i>		4968 0.00

4980 ADULT BASIC EDUCATION

CODE	OBJECT	01-2-04980-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4980	<i>Total Adult Basic Education (Add 110 through 600)</i>		4980 0.00

**4985 TITLE II, PART D NCLB TECHNOLOGY
ENHANCING EDUCATION THROUGH TECHNOLOGY**

CODE	OBJECT	01-2-04985-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4985	<i>Total Title II, Part D NCLB Technology Enhancing Education Through Technology (Add 110 through 600)</i>		4985 0.00

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4990 OTHER FEDERAL CATEGORICAL EXPENDITURES			
CODE	OBJECT	01-2-04990-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4990	<i>Total Other Federal Categorical Expenditures (Add 110 through 600)</i>		4990 0.00
4992 REAP (SMALL RURAL SCHOOL ACHIEVEMENT GRANTS FROM USDE)			
CODE	OBJECT	01-2-04992-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4992	<i>Total REAP (Small Rural School Achievement Grants from USDE) (Add 110 through 600)</i>		4992 0.00
4995 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS			
CODE	OBJECT	01-2-04995-XXX	
110	Salary - Professional Staff		110 33,050.60
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200 15,384.11
221	Increased Retirement Contribution Rate		221 836.00
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400 183.11
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
4995	<i>Total Categorical Grants from Corporations & Other Private Interests (Add 110 through 600)</i>		4995 49,453.82
4999	Total ARRA Federal Funds		4999 0.00
4000	Total Federal Programs (Add 4200 through 4999)	01-2-04000-XXX	4000 1,069,917.59
5000 FUNCTION - DEBT SERVICES			
CODE	OBJECT	01-2-05000-XXX	
605	Repayment of Taxes Paid		605
607	Repayment of Taxes Paid for Revalued Property		607
610	Redemption of Principal		610 8,983.82
620	Debt Service Interest		620
5000	<i>Total Debt Services (Add 605 through 620)</i>		5000 8,983.82
6000 FUNCTION - SUMMER SCHOOL			
CODE	OBJECT	01-2-06000-XXX	
110	Salary - Professional Staff		110 29,343.48
130	Salary - Stipends		130
140	Salary - Clerical Staff		140 2,180.88
200	Employee Benefits		200 6,135.53
221	Increased Retirement Contribution Rate		221 1,200.77
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400 3,429.39
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
6000	<i>Total Summer School (Add 110 through 600)</i>		6000 42,290.05

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7000 FUNCTION - ADULT EDUCATION

CODE	OBJECT		
110	Salary - Professional Staff	01-2-07000-XXX	110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
600	Other Expenses		600
7000	Total Adult Education (Add 110 through 600)		7000 0.00

8000 FUNCTION - TRANSFERS

CODE	OBJECT		
750	Transfers To the School Lunch Fund	01-2-08000-XXX	750
752	Transfers To the Activities Fund		752 20,000.00
754	Transfers To the Bond Fund		754
8000	Total Transfers (Add 750 through 754)		8000 20,000.00

20000 TOTAL CURRENT EXPENSE

(Add 1100, 1125, 1150, 1160, 1200, 2100, 2150, 2200, 2213, 2214, 2310, 2320, 2400, 2510, 2520, 2600, 2750, 2755, 2760, 2900, 2905, 6000, 8000:750 and 8000:752)	01-2-20000-000	15,611,508.37
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20100 ADJUSTMENTS TO CURRENT EXPENSE

(Add Objects 364 and 500 in Functions 1100, 1125, 1150, & 1160; Objects 360 and 500 in Function 1200; Object 500 in Functions 2100, 2150, 2200, 2213, 2214, 2310, 2320, 2400, 2510, 2520, 2600 and 6000; and Objects 333 and 500 in Functions 2750, 2755 and 2760)	01-2-20100-000	6,441.91
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20200 TOTAL ADJUSTED CURRENT EXPENSE

(20000 minus 20100)	01-2-20200-000	15,605,066.46
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20400 TOTAL GENERAL FUND EXPENDITURES

(20000 plus 1190, 1195, 1290, 2765, 3000, 3500, 5000, 7000 and 8000:754)	01-2-20400-000	16,396,787.62
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20500 TOTAL DISBURSEMENTS

(Add 4000 and 20400)	01-2-20500-000	17,466,705.21
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SUMMARY OF CASH BALANCE

COH Cash On Hand - Beginning Balance	01-0-COH -BEG	245,663.51
TREAS Cash At County Treasurers - Beginning Balance	01-0-TREAS -BEG	1,838,848.02
COH Cash On Hand - Ending Balance	01-0-COH -END	170,773.80
TREAS Cash At County Treasurers - Ending Balance	01-0-TREAS -END	2,074,444.80

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RECEIPTS

1000 LOCAL RECEIPTS		02-1-XXXXX-000		
1410 Interest			1410	1,518.59
5000 NON-REVENUE RECEIPTS		02-1-XXXXX-000		
5500 Transfers From the General Fund (As Expensed From the General Fund)			5500	300,000.00
5610 Cash Balance from Dissolved/Merged Districts			5610	
5690 Other Non-Revenue Receipts			5690	
5000 Total Non-Revenue Receipts (Add 5500, 5610 & 5690)			5000	300,000.00
10000 GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)			10000	301,518.59

DISBURSEMENTS

2500 FUNCTION - SUPPORT SERVICES - BUSINESS

CODE	OBJECT	02-2-02500-XXX		
400	Supplies & Materials		400	779,256.05
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	

8000 FUNCTION - TRANSFERS

CODE	OBJECT	02-2-08000-XXX		
755	Transfers To the General Fund		755	
20500 TOTAL DISBURSEMENTS (Add 2500: 400, 420, 425, 500 and 8000:755)		02-2-20500-000		779,256.05

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	02-0-COH	-BEG	1,344,251.73
COH	Cash On Hand - Ending Balance	02-0-COH	-END	866,514.27

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RECEIPTS

1000 LOCAL RECEIPTS		03-1-XXXXXX-000		
1410 Interest			1410	37.95
5000 NON-REVENUE RECEIPTS		03-1-XXXXXX-000		
5500 Transfers From the General Fund (As Expensed From the General Fund)			5500	120,528.33
5610 Cash Balance from Dissolved/Merged Districts			5610	
5690 Other Non-Revenue Receipts			5690	
5000 Total Non-Revenue Receipts (Add 5500 & 5610)			5000	120,528.33
10000 GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)			10000	120,566.28

DISBURSEMENTS

2500 FUNCTION - SUPPORT SERVICES - BUSINESS

CODE	OBJECT	03-2-02500-XXX		
200	Employee Benefits		200	124,362.15
221	Increased Retirement Contribution Rate		221	
281	Retirement Incentive Plan		281	
282	Staff Development Assistance		282	
2500	Total Support Services - Business (Add 200 through 282)		2500	124,362.15

8000 FUNCTION - TRANSFERS

CODE	OBJECT	03-2-08000-XXX		
755	Transfers To the General Fund		755	65,668.02
20500	TOTAL DISBURSEMENTS (Add 2500 and 8000:755)	03-2-20500-000		190,030.17

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	03-0-COH	-BEG	120,425.09
COH	Cash On Hand - Ending Balance	03-0-COH	-END	50,961.20

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RECEIPTS

1000 LOCAL RECEIPTS

1410	Interest	04-1-XXXXX-000	1410
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5000 NON-REVENUE RECEIPTS

5500	Transfers From the General Fund	04-1-XXXXX-000	5500
5610	Cash Balance from Dissolved/Merged Districts		5610
5690	Other Non-Revenue Receipts		5690

5000	Total Non-Revenue Receipts (Add 5500 through 5690)		5000	0.00
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10000	GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)		10000	0.00
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DISBURSEMENTS

2310 FUNCTION - BOARD OF EDUCATION

CODE	OBJECT	04-2-02310-XXX	
317	Legal Services		317
643	Judgments/Settlements		643

2310	Total Board of Education (Add 317 and 643)		2310	0.00
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8000 FUNCTION - TRANSFERS

CODE	OBJECT	04-2-08000-XXX	
755	Transfers To the General Fund		755

20500	TOTAL DISBURSEMENTS (Add 2310 and 8000:755)	04-2-20500-000	0.00
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SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	04-0-COH	-BEG	
COH	Cash On Hand - Ending Balance	04-0-COH	-END	

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RECEIPTS

1000 LOCAL RECEIPTS	05-1-XXXXX-000		
1410 Interest		1410	205.80
1710 Activities Receipts		1710	335,295.20
1990 Other Local Receipts		1990	
<i>1000 Total Local Receipts (Add 1410 through 1990)</i>		1000	335,501.00
5000 NON-REVENUE RECEIPTS	05-1-XXXXX-000		
5500 Transfers From the General Fund		5500	20,000.00
5610 Cash Balance from Dissolved/Merged Districts		5610	
5690 Other Non-Revenue Receipts		5690	
<i>5000 Total Non-Revenue Receipts (Add 5500 through 5690)</i>		5000	20,000.00
10000 GRAND TOTAL OF ALL RECEIPTS (Add 1000 and 5000)		10000	355,501.00

DISBURSEMENTS

2100 FUNCTION - SUPPORT SERVICES - PUPILS

CODE	OBJECT	05-2-02100-XXX		
300	Purchased Services		300	296,526.96
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
<i>2100 Total Support Services - Pupils (Add 300 through 600)</i>			2100	296,526.96

8000 FUNCTION - TRANSFERS

CODE	OBJECT	05-2-08000-XXX		
755	Transfers To the General Fund		755	
20500 TOTAL DISBURSEMENTS		05-2-20500-000		296,526.96
	<i>(Add 2100 and 8000:755)</i>			

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	05-0-COH	-BEG	175,843.35
COH	Cash On Hand - Ending Balance	05-0-COH	-END	234,817.39

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RECEIPTS

1000 LOCAL RECEIPTS		06-1-XXXXXX-000		
1410	Interest		1410	9.08
1720	Sale of Lunches/Milk		1720	154,890.52
1990	Other Local Receipts		1990	5,289.53
1000	<i>Total Local Receipts (Add 1410 through 1990)</i>		1000	160,189.13
3000 STATE RECEIPTS		06-1-XXXXXX-000		
3150	State Reimbursement		3150	5,461.19
3990	Other State Receipts		3990	
3000	<i>Total State Receipts (Add 3150 and 3990)</i>		3000	5,461.19
4000 FEDERAL RECEIPTS		06-1-XXXXXX-000		
4800	Federal Reimbursement		4800	715,670.15
4945	Child and Adult Care Food Program		4945	
4990	Other Federal Categorical Receipts		4990	
4000	<i>Total Federal Receipts (Add 4800 through 4990)</i>		4000	715,670.15
5000 NON-REVENUE RECEIPTS		06-1-XXXXXX-000		
5500	Transfers From the General Fund		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	2,947.77
5000	<i>Total Non-Revenue Receipts (Add 5500 through 5690)</i>		5000	2,947.77
10000	GRAND TOTAL OF ALL RECEIPTS <i>(Add 1000, 3000, 4000 and 5000)</i>		10000	884,268.24

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DISBURSEMENTS

2100 FUNCTION - SUPPORT SERVICES - PUPILS

CODE	OBJECT	06-2-02100-XXX		
110	Salary - Professional Staff		110	282,362.45
140	Salary - Clerical and Cooks		140	121,357.08
200	Employee Benefits		200	7,673.32
300	Purchased Services		300	34,419.79
400	Supplies and Materials (Excluding Food)		400	435,905.27
470	Food (Excluded from Indirect Costs)		470	183.05
500	Capital Outlay (Excluded from Indirect Costs)		500	5,376.13
600	Other Expenses		600	
695	Indirect Costs		695	
2100	Total Support Services - Pupils (Add 110 through 695)		2100	887,277.09

06-2-95000-000

95000 Non-Restricted Indirect Cost Rate used to determine Indirect Costs in 2013/14 12.73%

8000 FUNCTION - TRANSFERS

CODE	OBJECT	06-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS (Add 2100 and 8000:755)	06-2-20500-000		887,277.09

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	06-0-COH	-BEG	61,186.14
COH	Cash On Hand - Ending Balance	06-0-COH	-END	58,177.29

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RECEIPTS

1000 LOCAL RECEIPTS		07-1-XXXXXX-000		
1110	Local Property Taxes		1110	488,042.12
1115	Carline Taxes		1115	998.14
1410	Interest		1410	1,433.92
1990	Other Local Receipts		1990	
1000	Total Local Receipts (Add 1110 through 1990)		1000	490,474.18
3000 STATE RECEIPTS		07-1-XXXXXX-000		
3130	Homestead Exemption		3130	4,781.22
3131	Property Tax Credit		3131	28,577.62
3133	Nameplate Capacity Tax		3133	
3180	Pro-Rate Motor Vehicle		3180	1,315.83
3300	In-Lieu-Of School Land Tax		3300	
3990	Other State Receipts		3990	
3000	Total State Receipts (Add 3130 through 3990)		3000	34,674.67
5000 NON-REVENUE RECEIPTS		07-1-XXXXXX-000		
5100	Sale of Bonds (Re-Funding Only)		5100	
5500	Transfers From the General Fund		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	119,210.00
5000	Total Non-Revenue Receipts (Add 5100 through 5690)		5000	119,210.00
10000	GRAND TOTAL OF ALL RECEIPTS <i>(Add 1000, 3000 and 5000)</i>		10000	644,358.85

DISBURSEMENTS

5000 FUNCTION - DEBT SERVICES				
CODE	OBJECT	07-2-05000-XXX		
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	275,000.00
620	Debt Service Interest		620	130,817.50
690	Other Miscellaneous Expenses		690	500.00
5000	Total Debt Services (Add 607 through 690)		5000	406,317.50
8000 FUNCTION - TRANSFERS				
CODE	OBJECT	07-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS <i>(Add 5000 and 8000:755)</i>	07-2-20500-000		406,317.50
99200	BONDS OUTSTANDING AT END OF YEAR	07-2-99200-000		6,345,000.00

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	07-0-COH	-BEG	\$ 230,136.33
TREAS	Cash At County Treasurers - Beginning Balance	07-0-TREAS	-BEG	\$ 94,122.65
COH	Cash On Hand - Ending Balance	07-0-COH	-END	\$ 454,536.18
TREAS	Cash At County Treasurers - Ending Balance	07-0-TREAS	-END	\$ 107,764.15

RECEIPTS

1000 LOCAL RECEIPTS	08-1-XXXXXX-000		
1110 Local Property Taxes		1110	218,747.43
1111 Local Property Taxes - Learning Community Common Levy		1111	
1115 Carline Taxes		1115	487.14
1410 Interest		1410	4,096.03
1990 Other Local Receipts		1990	
1000 Total Local Receipts (Add 1110 through 1990)		1000	223,330.60
3000 STATE RECEIPTS	08-1-XXXXXX-000		
3130 Homestead Exemption		3130	1,887.94
3131 Property Tax Credit		3131	6,650.08
3133 Nameplate Capacity Tax		3133	
3180 Pro-Rate Motor Vehicle		3180	665.44
3300 In-Lieu-Of School Land Tax		3300	
3500 State Categorical Grants		3500	
3990 Other State Receipts		3990	
3000 Total State Receipts (Add 3130 through 3990)		3000	9,203.46
4000 FEDERAL RECEIPTS	08-1-XXXXXX-000		
4410 IDEA Enrollment/Poverty		4410	
4500 Title 8 (Impact Aid)		4500	
4501 ARRA: Title 8 (Impact Aid)		4501	0.00
4930 Federal Asbestos		4930	
4990 Other Federal Categorical Receipts		4990	
4000 Total Federal Receipts (Add 4410 through 4990)		4000	0.00
5000 NON-REVENUE RECEIPTS	08-1-XXXXXX-000		
5100 Sale of Bonds		5100	
5200 Long Term Loans		5200	
5400 Sale of Property		5400	
5610 Cash Balance from Dissolved/Merged Districts		5610	
5690 Other Non-Revenue Receipts		5690	30,786.00
5000 Total Non-Revenue Receipts (Add 5100 through 5690)		5000	30,786.00
10000 GRAND TOTAL OF ALL RECEIPTS			
(Add 1000, 3000, 4000 and 5000)		10000	263,320.06

DISBURSEMENTS

2150 FUNCTION - SUPPORT SERVICES - PUPILS - SAFETY & SECURITY

CODE	OBJECT	08-2-02150-XXX	
300	Purchased Services		300
500	Capital Outlay (New Only)		500
510	Site Improvements		510
520	Building Improvements		520
600	Other Expenses		600
2150	Total Support Services - Pupils - Safety & Security (Add 300 through 600)		2150
			0.00

2515 FUNCTION - BUILDINGS AND SITES

CODE	OBJECT	08-2-02515-XXX		
300	Purchased Services		300	6,000.00
500	Capital Outlay (New Only)		500	22,134.67
510	Site Acquisition and Improvements		510	24,933.75
520	Building, Acquisition and Improvements		520	139,109.89
600	Other Expenses		600	1,450.03
2515	<i>Total Buildings and Sites (Add 300 through 600)</i>		2515	193,628.34

4410 FUNCTION - IDEA ENROLLMENT/POVERTY (611)

CODE	OBJECT	08-2-04410-XXX		
300	Purchased Services		300	
500	Capital Outlay (New Only)		500	
510	Site Acquisition and Improvements		510	
520	Building, Acquisition and Improvements		520	
600	Other Expenses		600	
4410	<i>Total Idea Enrollment/Poverty (611) (Add 300 through 600)</i>		4410	0.00

4501 FUNCTION - ARRA TITLE 8 (IMPACT AID)

CODE	OBJECT	08-2-04501-000		
4501			4501	0.00

5000 FUNCTION - DEBT SERVICES

CODE	OBJECT	08-2-05000-XXX		
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	
620	Debt Service Interest		620	
5000	<i>Total Debt Services (Add 607 through 620)</i>		5000	0.00

8000 FUNCTION - TRANSFERS

CODE	OBJECT	08-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	TOTAL DISBURSEMENTS <i>(Add 2150, 2515, 4410, 4501, 4610, 5000 and 8000:755)</i>	08-2-20500-000		193,628.34

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	08-0-COH	-BEG	1,580,343.88
TREAS	Cash At County Treasurers - Beginning Balance	08-0-TREAS	-BEG	74,971.23
COH	Cash On Hand - Ending Balance	08-0-COH	-END	1,683,873.18
TREAS	Cash At County Treasurers - Ending Balance	08-0-TREAS	-END	41,133.65

RECEIPTS

1000 LOCAL RECEIPTS	09-1-XXXXXX-000		
1110 Local Property Taxes		1110	483,388.15
1115 Carline Taxes		1115	993.44
1410 Interest		1410	3,878.27
1990 Other Local Receipts		1990	
<i>1000 Total Local Receipts (Add 1110 through 1990)</i>		1000	488,259.86
3000 STATE RECEIPTS	09-1-XXXXXX-000		
3130 Homestead Exemption		3130	4,949.63
3131 Property Tax Credit		3131	17,297.36
3133 Nameplate Capacity Tax		3133	
3180 Pro-Rate Motor Vehicle		3180	1,309.97
3300 In-Lieu-Of School Land Tax		3300	
3990 Other State Receipts		3990	
<i>3000 Total State Receipts (Add 3130 through 3990)</i>		3000	23,556.96
4000 FEDERAL RECEIPTS	09-1-XXXXXX-000		
4410 IDEA Enrollment/Poverty		4410	
4930 Federal Asbestos		4930	
4990 Other Federal Categorical Receipts		4990	221,253.76
<i>4000 Total Federal Receipts (Add 4410 through 4990)</i>		4000	221,253.76
5000 NON-REVENUE RECEIPTS	09-1-XXXXXX-000		
5100 Sale of Bonds		5100	
5110 Qualified Zone Academy Bonds		5110	
5111 Qualified School Construction Bonds		5111	
5200 Long Term Loans		5200	
5610 Cash Balance from Dissolved/Merged Districts		5610	
5690 Other Non-Revenue Receipts		5690	
<i>5000 Total Non-Revenue Receipts (Add 5100 through 5690)</i>		5000	0.00
10000 GRAND TOTAL OF ALL RECEIPTS (Add 1000, 3000, 4000 and 5000)		10000	733,070.58

DISBURSEMENTS

2515 FUNCTION - BUILDINGS AND SITES

CODE	OBJECT	09-2-02515-XXX	
100	Salaries		100
200	Employee Benefits		200
300	Purchased Services		300
500	Capital Outlay (New Only)		500
520	Building, Acquisition and Improvement		520
600	Other Expenses		600
<i>2515 Total Buildings and Sites (Add 100 through 600)</i>		2515	0.00

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4410 FUNCTION - IDEA ENROLLMENT/POVERTY (611)		09-2-04410-XXX	
CODE	OBJECT		
300	Purchased Services		300
500	Capital Outlay (New Only)		500
510	Site Acquisition and Improvements		510
520	Building, Acquisition and Improvements		520
600	Other Expenses		600
4410	<i>Total Idea Enrollment/Poverty (611) (Add 300 through 600)</i>		4410 0.00

5000 FUNCTION - DEBT SERVICES

		09-2-05000-XXX	
CODE	OBJECT		
607	Repayment of Property Taxes Paid for Revalued Property		607
610	Redemption of Principal		610
620	Debt Service Interest		620 238,420.00
690	Other Miscellaneous Expense		690 119,710.00
5000	<i>Total Debt Services (Add 607 through 690)</i>		5000 358,130.00

8000 FUNCTION - TRANSFERS

		09-2-08000-XXX	
CODE	OBJECT		
755	Transfers To the General Fund		755

20500	TOTAL DISBURSEMENTS	09-2-20500-000	358,130.00
	<i>(Add 2515, 4410, 4610, 5000 and 8000:755)</i>		

99200	BONDS OUTSTANDING AT END OF YEAR	09-2-99200-000	4,585,000.00
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SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	09-0-COH -BEG	986,989.99
TREAS	Cash At County Treasurers - Beginning Balance	09-0-TREAS -BEG	93,705.00
COH	Cash On Hand - Ending Balance	09-0-COH -END	1,348,689.37
TREAS	Cash At County Treasurers - Ending Balance	09-0-TREAS -END	106,946.20

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RECEIPTS

1000 LOCAL RECEIPTS		10-1-XXXXXX-000	
1210	Tuition Received from Other Districts (Regular Education)		1210
1230	Tuition Received from Other Districts (Special Education)		1230
1990	Other Local Receipts		1990
1000	<i>Total Local Receipts (Add 1210 through 1990)</i>		1000 0.00
3000 STATE RECEIPTS		10-1-XXXXXX-000	
3120	Special Education Programs (School Age)		3120
3125	Special Education Transportation (School Age)		3125
3135	Payments for High Ability Learners		3135
3165	Flex Funding: Birth to Age 5 Support Services (State)		3165
3166	Flex Funding: School Age Support Services (State)		3166
3175	Adult Basic Education		3175
3500	State Categorical Programs		3500
3990	Other State Receipts		3990
3000	<i>Total State Receipts (Add 3120 through 3990)</i>		3000 0.00
4000 FEDERAL RECEIPTS		10-1-XXXXXX-000	
4200	Title I, Part A NCLB Improving the Academic Achievement of the Disadvantaged		4200
4210	Title I NCLB Improving Basic Programs Accountability		4210
4230	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth		4230
4310	Title II, Part A NCLB Teacher Quality Grants		4310
4315	Title II, Part B NCLB Math & Science Partnerships		4315
4330	Title VI Part B REAP (Rural Low Income Schools Grants - from NDE)		4330
4404	IDEA Part B (611) Base Allocation		4404
4405	IDEA Part B Supplemental Payments		4405
4406	IDEA Preschool (619) Base/Enrollment/Poverty (619)		4406
4410	IDEA Enrollment/Poverty		4410
4411	IDEA Part B Early Intervening Services		4411
4412	IDEA Part B Proportionate Share		4412
4414	IDEA Part C		4414
4415	IDEA Special Projects		4415
4690	Other Federal Non-Categorical Receipts		4690
4700	Federal Vocational & Applied Technology Education (Carl Perkins)		4700
4910	Indian Education		4910
4915	Title I, Part C NCLB Migrant Education		4915
4925	Title III NCLB Limited English Proficient Grant		4925
4926	Title III NCLB Immigrant Education		4926
4940	Head Start		4940
4968	Title IV, Part B NCLB 21st Century Community Learning Centers		4968
4980	Adult Basic Education		4980
4985	Title II, Part D NCLB Technology, Enhancing Education Through Technology		4985
4990	Other Federal Categorical Receipts		4990
4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)		4992
4995	Categorical Grants from Corporations & Other Private Interests		4995
4999	Total ARRA Federal Funds		4999 0.00
4000	<i>Total Federal Programs (Add 4200 through 4999)</i>		4000 0.00

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5000 NON-REVENUE RECEIPTS

10-1-XXXXX-000

5400	Sale of Property	5400	
5610	Cash Balance from Dissolved/Merged Districts	5610	
5690	Other Non-Revenue Receipts	5690	
5000	<i>Total Non-Revenue Receipts (Add 5400 through 5690)</i>	5000	0.00
10000	GRAND TOTAL OF ALL RECEIPTS <i>(Add 1000, 3000, 4000 and 5000)</i>	10000	0.00

DISBURSEMENTS

1000 FUNCTION - ALL INSTRUCTION

1100 REGULAR INSTRUCTIONAL PROGRAMS

CODE	OBJECT		
			10-2-01100-XXX
110	Salary - Teachers	110	
120	Salary - Substitutes	120	
140	Salary - Clerical and Paraprofessional Staff	140	
161	Salary - Classroom Management	161	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	
1100	<i>Total Regular Instructional Programs (Add 110 through 600)</i>	1100	0.00

**1125 REGULAR INSTRUCTIONAL PROGRAMS
SCHOOL AGE (FLEX-SPENDING)**

CODE	OBJECT		
			10-2-01125-XXX
110	Salary - Teachers	110	
120	Salary - Substitutes	120	
140	Salary - Clerical and Paraprofessional Staff	140	
161	Salary - Classroom Management	161	
200	Employee Benefits	200	
221	Increased Retirement Contribution Rate	221	
300	Purchased Services	300	
364	Tuition Paid to Other Districts	364	
400	Supplies and Materials	400	
420	Textbooks	420	
425	E-Books	425	
500	Capital Outlay	500	
600	Other Expenses	600	
1125	<i>Total Regular Instructional Programs School Age (Flex-Spending) (Add 110 through 600)</i>	1125	0.00

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1150 LIMITED ENGLISH PROFICIENCY PROGRAMS
(Do not include Federal Disbursements)

CODE	OBJECT	10-2-01150-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
364	Tuition Paid to Other Districts		364
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1150	<i>Total Limited English Proficiency Instructional Programs</i> <i>(Add 110 through 600)</i>		1150 0.00

1160 POVERTY PROGRAMS)
(Do not Include Federal Disbursements)

CODE	OBJECT	10-2-01160-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
364	Tuition Paid to Other Districts		364
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1160	<i>Total Poverty Instructional Programs (Add 110 through 600)</i>		1160 0.00

1190 EARLY CHILDHOOD EDUCATIONAL PROGRAMS
(Do not include expenditures of state or federal grant funds)

CODE	OBJECT	10-2-01190-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1190	<i>Total Early Childhood Educational Programs (Add 110 through 600)</i>		1190 0.00

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**1195 REGULAR INSTRUCTIONAL PROGRAMS
BELOW AGE FIVE (FLEX-SPENDING)**

CODE	OBJECT	10-2-01195-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
364	Tuition Paid to Other Districts		364
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1195	<i>Total Regular Instructional Programs Below Age Five (Flex-Spending) (Add 110 through 600)</i>		1195 0.00

1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS

CODE	OBJECT	10-2-01200-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1200	<i>Total Special Education Instructional Programs (Add 110 through 600)</i>		1200 0.00

1290 EARLY CHILDHOOD SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS

CODE	OBJECT	10-2-01290-XXX	
110	Salary - Teachers		110
120	Salary - Substitutes		120
140	Salary - Clerical and Paraprofessional Staff		140
161	Salary - Classroom Management		161
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1290	<i>Total Early Childhood Special Education Instructional Programs (Add 110 through 600)</i>		1290 0.00

County-District Number: 19-0123-000

		10-2-XXXXXX-000	
2100	<i>Total Support Services - Pupils</i>		2100 <input type="text"/>
2150	<i>Total Support Services - Pupils - Safety & Security</i>		2150 <input type="text"/>
2200	<i>Total Support Services - Staff</i>		2200 <input type="text"/>
2213	<i>Total Support Services - School Improvement</i>		2213 <input type="text"/>
2214	<i>Total Support Services - Implementation of Standards</i>		2214 <input type="text"/>
2320	<i>Total Executive Administration Services</i>		2320 <input type="text"/>
2400	<i>Total Office of the Principal</i>		2400 <input type="text"/>
2510	<i>Total General Administration - Business Services</i>		2510 <input type="text"/>
2520	<i>Vehicle Acquisition And Maintenance Other than Pupil Transportation Vehicles</i>		2520 <input type="text"/>
2600	<i>Support Services - Maintenance and Operation of Building(s) and Site(s)</i>		2600 <input type="text"/>
2750	<i>Regular Pupil Transportation</i>		2750 <input type="text"/>
2760	<i>School Age Special Education Pupil Transportation</i>		2760 <input type="text"/>
3000	<i>Total Community Services</i>		3000 <input type="text"/>
3500	<i>Total State Categorical Programs</i>		3500 <input type="text"/>

County-District Number: 19-0123-000

4000 FUNCTION - FEDERAL PROGRAMS

CODE	OBJECT	10-2-XXXXXX-000	
4200	Title I, Part A NCLB Improving the Academic Achievement of the Disadvantaged		4200
4210	Title I-NCLB Improving Basic Programs Accountability		4210
4230	Title I, Part D, Subpart 2 Education of neglected, Delinquent, or At-Risk Youth		4230
4310	Title II, Part A NCLB Teacher Quality Grants		4310
4315	Title II, Part B NCLB Math & Science Partnerships		4315
4330	Title VI REAP (Rural Low Income Schools Grants - from NDE)		4330
4402	IDEA Part B (611) Base Allocation - Transportation		4402
4403	IDEA Part B (611) Base Allocation - School Age		4403
4404	IDEA Part B (611) Base Allocation - Birth Through Age Four		4404
4405	IDEA Part B Supplemental Payments		4405
4406	IDEA Preschool (619) Base Allocation		4406
4407	IDEA Prechool (619) Base Allocation Transportation		4407
4409	IDEA Enrollment/Poverty (619)		4409
4410	IDEA Enrollment/Poverty (611)		4410
4411	IDEA Part B Early Intervening Services		4411
4412	IDEA Part B Proportionate Share		4412
4414	IDEA Part C		4414
4415	IDEA Special Projects		4415
4690	Other Federal Non-Categorical Expenditures		4690
4700	Federal Vocational & Applied Technology Education (Carl Perkins)		4700
4910	Indian Education		4910
4915	Title I, Part C NCLB Migrant Education		4915
4925	Title III NCLB Limited English Proficient Grant		4925
4926	Title III NCLB Immigrant Education		4926
4940	Head Start		4940
4968	Title IV, Part B NCLB 21st Century Community Learning Centers		4968
4980	Adult Basic Education		4980
4985	Title II, Part D NCLB Technology, Enhancing Education Through Technology		4985
4990	Other Federal Categorical Expenditures		4990
4992	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)		4992
4995	Categorical Grants from Corporations & Other Private Interests		4995
4999	Total ARRA Federal Funds		4999 0.00
4000	Total Federal Programs (Add 4200 through 4999)		4000 0.00
6000	Total Summer School		6000
7000	Total Adult Education		7000
20500	TOTAL DISBURSEMENTS	10-2-20500-000	0.00
	(Add 1100, 1125, 1150, 1160, 1190, 1195, 1200, 1290, 2100, 2150, 2200, 2213, 2214, 2320, 2400, 2510, 2520, 2600, 2750, 2760, 3000, 3500, 4000, 6000 and 7000)		

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	10-0-COH	-BEG	
COH	Cash On Hand - Ending Balance	10-0-COH	-END	

County-District Number: 19-0123-000

RECEIPTS

1000 LOCAL RECEIPTS		12-1-XXXXX-000	
1410	Interest		1410
1741	Extracurricular Activity Fees		1741 14,131.29
1742	Postsecondary Education Fees		1742
1743	Summer or Night School Fees		1743 1,080.00
1000	<i>Total Local Receipts (Add 1410 through 1743)</i>		1000 15,211.29
10000	GRAND TOTAL OF ALL RECEIPTS (1000)		10000 15,211.29

DISBURSEMENTS

1100 FUNCTION - REGULAR INSTRUCTIONAL PROGRAMS (Night School)

CODE	OBJECT	12-2-01100-XXX	
110	Salary - Professional Staff		110
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
300	Purchased Services		300
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
500	Capital Outlay		500
600	Other Expenses		600
1100	<i>Total Summer School (Add 110 through 600)</i>		1100 0.00

2100 FUNCTION - SUPPORT SERVICES - PUPILS (Extracurricular Activities or Postsecondary Education)

CODE	OBJECT	12-2-02100-XXX	
300	Purchased Services		300 5,573.44
400	Supplies and Materials		400 4,900.50
500	Capital Outlay		500
600	Other Expenses		600 2,926.00
2100	<i>Total Support Services - Pupils (Add 300 through 600)</i>		2100 13,399.94

6000 FUNCTION - SUMMER SCHOOL

CODE	OBJECT	12-2-06000-XXX	
110	Salary - Professional Staff		110
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425
600	Other Expenses		600
6000	<i>Total Summer School (Add 110 through 600)</i>		6000 0.00

20500	TOTAL DISBURSEMENTS	12-2-20500-000	13,399.94
	<i>(Add 1100, 2100 and 6000)</i>		

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	12-0-COH	-BEG	23,823.04
COH	Cash On Hand - Ending Balance	12-0-COH	-END	25,634.39

**INSURABLE OR PRESENT VALUE OF
THE DISTRICT'S BUILDINGS AND CONTENTS**

		00-0-XXXXX-000		
99431	Buildings		99431	108,871,609.00
99441	Contents of Buildings		99441	12,022,200.00
99249	Total Value of Buildings and Contents		99249	120,893,809.00

UNIT (PER PUPIL) COSTS

		00-0-XXXXX-000		
99810	Average Daily Attendance [All Grades K & Up]		99810	1,610.19
99820	Average Daily Membership [All Grades K & Up]		99820	1,700.41
99821	Indicate the Amount of ADM that is Elementary		99821	1,009.06
99822	Indicate the Amount of ADM that is Secondary		99822	691.35
20200	Total Adjusted Current Expense [Page 12, 20200]		20200	15,605,066.46
99830	Annual Depreciation of Buildings & Contents [99249 x 3%]		99830	3,626,814.27
99840	Total Annual Costs [Add 20200 and 99830]		99840	19,231,880.73
99850	Annual Cost Per Pupil, ADA [99840 / 99810]		99850	11,943.86
99860	Annual Cost Per Pupil, ADM [99840 / 99820]		99860	11,310.14

ADJUSTED PER PUPIL COST INFORMATION

		00-0-XXXXX-000		
1100	Total Non-Special Education [General Fund (GF) Expenditure Function 1100]		1100	7,342,912.94
1125	Total Regular Instructional Programs School Age Flex [GF Expenditure Function 1125]		1125	0.00
1150	Total Limited English Proficiency Programs [GF Expenditure Function 1150]		1150	892,157.39
1160	Total Poverty Programs [GF Expenditure Function 1160]		1160	1,530,397.94
1200	Total Special Education Programs [GF Expenditure Function 1200]		1200	1,248,316.83
6000	Total Summer School Programs [GF Expenditure Function 6000]		6000	42,290.05
1000	All Instruction [Add 1100, 1125, 1150, 1160, 1200 and 6000]		1000	11,056,075.15
1001	Indicate the Amount of 1000 that is Elementary		1001	5,695,576.90
1002	Indicate the Amount of 1000 that is Secondary		1002	5,360,498.25

County-District Number: 19-0123-000

GENERAL FUND

4811 ARRA: ESEA Title I Improving Basic Programs Accountability 4811
4813 ARRA: ESEA Title II, Part D Technology 4813

4999 TOTAL GENERAL FUND ARRA RECEIPTS 01-1-04999-000 **4999** 0.00

SPECIAL BUILDING FUND

4501 ARRA: TITLE 8 (IMPACT AID) 08-1-0XXXX-000 4501

COOPERATIVE FUND

4811 ARRA: ESEA Title I Improving Basic Programs Accountability 4811
4813 ARRA: ESEA Title II, Part D Technology 4813

4999 *Total ARRA Federal Funds - Cooperative Fund* 10-1-0XXXX-000 4999 0.00

49999 TOTAL OTHER FUNDS ARRA RECEIPTS 01-1-49999-000 **49999** 0.00
(Add 08-1-04501-000 and 10-1-04999-000)

40000 TOTAL OF ALL ARRA RECEIPTS 01-1-40000-000 **40000** 0.00
(Add 01-1-04999-000 and 01-1-49999-000)

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

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

AUGUST 31, 2014

**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, 2014**

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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, 2014**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying 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, 2014, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit 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 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of August 31, 2014, and the respective changes in financial position for the year then ended in accordance with the basis of accounting used by Schuyler Community Schools as 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 comprise 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.

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 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.

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2014, 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, 2014

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

STATEMENT OF NET POSITION - CASH BASIS

AUGUST 31, 2014

	Governmental Activities	Total Activities
ASSETS		
Cash and cash equivalents	\$ 4,893,976	\$ 4,893,976
Cash with county treasurers	2,330,289	2,330,289
Investments	-	-
Total Assets	\$ 7,224,265	\$ 7,224,265
NET POSITION		
Restricted:		
Debt Services	\$ 914,175	\$ 914,175
Unrestricted:	6,310,090	6,310,090
Total Net Position	\$ 7,224,265	\$ 7,224,265

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, 2014**

		Program cash receipts		
Cash	Charges for	Operating	Grants and	Net (Disbursements)
Disbursements	Services	Contributions	Contributions	Receipts and Changes in Net Position
Governmental activities:				
Regular instructional programs	\$ 7,222,384	\$ -	\$ -	\$ (7,222,384)
Limited english proficiency programs	892,157	-	-	(892,157)
Poverty programs	1,530,398	-	-	(1,530,398)
Early childhood educational programs	472,384	-	-	(472,384)
Special education programs	1,248,317	11,891	-	(1,236,426)
Early childhood special education programs	81,194	-	-	(81,194)
Support services - pupils	1,933,119	154,890	721,131	(1,057,098)
Support services - staff	461,557	-	-	(461,557)
Board of education	54,284	-	-	(54,284)
Executive administration services	362,994	-	-	(362,994)
Office of the principal	815,070	-	-	(815,070)
Support services - business	990,140	-	-	(990,140)
Vehicle acquisition and maintenance	31,130	-	-	(31,130)
Support services - building(s) and site(s)	1,738,549	-	-	(1,738,549)
Support services - pupil transportation	56,611	-	-	(56,611)
Support services - pupil transportation sp ed	2,968	-	-	(2,968)
Early retirement or terminations	83,462	-	-	(83,462)
Community services	50,961	-	-	(50,961)
State categorical programs	171,756	-	-	(171,756)
Federal programs	1,069,918	-	854,168	(215,750)
Debt service	654,222	-	369,238	(284,984)
Summer school	42,290	-	-	(42,290)
Total governmental activities	\$ 19,965,865	\$ 166,781	\$ 1,944,537	(17,854,547)
 General receipts:				
Taxes				10,213,332
Local receipts				1,065,192
County receipts				142,461
State receipts				6,734,566
Non-revenue receipts				52,951
Sale of bonds				-
Total general receipts				18,208,502
 Change in net position				 353,955
 Net position - beginning of year				 <u>6,870,310</u>
 Net position - end of year				 <u>\$ 7,224,265</u>

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, 2014

		Special Revenue Fund	
	General	Activities	School Lunch
ASSETS			
Cash and cash equivalents	\$ 1,088,249	\$ 234,817	\$ 58,177
Cash with county treasurers	2,074,445	-	-
Investments	-	-	-
	<u>\$ 3,162,694</u>	<u>\$ 234,817</u>	<u>\$ 58,177</u>
FUND BALANCES			
Restricted			
Debt Services	\$ -	\$ -	\$ -
Assigned	917,476	234,817	58,177
Unassigned	2,245,218	-	-
	<u>\$ 3,162,694</u>	<u>\$ 234,817</u>	<u>\$ 58,177</u>
Total Fund Balance	<u>\$ 3,162,694</u>	<u>\$ 234,817</u>	<u>\$ 58,177</u>

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, 2014

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	Governmental Funds
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ 25,634	\$ 1,683,873	\$ 1,348,690	\$ 454,536	\$ 4,893,976
-	41,134	106,946	107,764	2,330,289
-	-	-	-	-
<u>\$ 25,634</u>	<u>\$ 1,725,007</u>	<u>\$ 1,455,636</u>	<u>\$ 562,300</u>	<u>\$ 7,224,265</u>
\$ -	\$ -	\$ 238,420	\$ 562,300	\$ 800,720
25,634	1,725,007	1,217,216	-	4,178,327
-	-	-	-	2,245,218
<u>\$ 25,634</u>	<u>\$ 1,725,007</u>	<u>\$ 1,455,636</u>	<u>\$ 562,300</u>	<u>\$ 7,224,265</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, 2014

	Special Revenue Fund		
	General	Activities	School Lunch
RECEIPTS			
Taxes	\$ 9,189,936	\$ -	\$ -
Local receipts	542,403	335,501	160,189
County receipts	142,461	-	-
State receipts	6,667,131	-	5,461
Federal receipts	1,002,152	-	715,670
Non-revenue receipts	19,217	-	2,948
Total receipts	17,563,300	335,501	884,268
DISBURSEMENTS			
Instructional programs	7,222,384	-	-
Limited english proficiency programs	892,157	-	-
Poverty programs	1,530,398	-	-
Early childhood educational programs	472,384	-	-
Special education instructional programs	1,248,317	-	-
Early childhood special education instructional programs	81,194	-	-
Support services - pupils	735,915	296,527	887,277
Support services - staff	461,557	-	-
Board of education	54,284	-	-
Executive administration services	362,994	-	-
Office of the principal	815,070	-	-
Support services - business	990,140	-	-
Vehicle acquisition and maintenance	31,130	-	-
Support services - building(s) and site(s)	1,544,921	-	-
Support services - pupil transportation	56,611	-	-
Support services - pupil transportation sp ed	2,968	-	-
Early retirement or terminations	83,462	-	-
Community services	50,961	-	-
State categorical programs	171,756	-	-
Federal programs	1,069,918	-	-
Debt services	8,984	-	-
Summer school	42,290	-	-
Total disbursements	17,929,795	296,527	887,277
Excess (deficiency) of receipts over disbursements before other financing sources/(uses)	(366,495)	38,974	(3,009)
OTHER FINANCING SOURCES/(USES)			
Sale of bonds	-	-	-
Transfers from other funds	486,196	20,000	-
Transfers to other funds	(506,196)	-	-
Net change in fund balance	(386,495)	58,974	(3,009)
Fund balance - beginning of year	3,549,189	175,843	61,186
Fund balance - end of year	\$ 3,162,694	\$ 234,817	\$ 58,177

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, 2014

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	Governmental Funds
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ -	\$ 218,748	\$ 483,388	\$ 488,042	\$ 10,380,114
15,211	4,583	4,872	2,432	1,065,191
-	-	-	-	142,461
-	9,203	23,557	34,675	6,740,027
-	-	221,254	-	1,939,076
-	30,786	-	-	52,951
<u>15,211</u>	<u>263,320</u>	<u>733,071</u>	<u>525,149</u>	<u>20,319,820</u>
-	-	-	-	7,222,384
-	-	-	-	892,157
-	-	-	-	1,530,398
-	-	-	-	472,384
-	-	-	-	1,248,317
-	-	-	-	81,194
13,400	-	-	-	1,933,119
-	-	-	-	461,557
-	-	-	-	54,284
-	-	-	-	362,994
-	-	-	-	815,070
-	-	-	-	990,140
-	-	-	-	31,130
-	193,628	-	-	1,738,549
-	-	-	-	56,611
-	-	-	-	2,968
-	-	-	-	83,462
-	-	-	-	50,961
-	-	-	-	171,756
-	-	-	-	1,069,918
-	-	238,920	406,318	654,222
-	-	-	-	42,290
<u>13,400</u>	<u>193,628</u>	<u>238,920</u>	<u>406,318</u>	<u>19,965,865</u>
1,811	69,692	494,151	118,831	353,955
-	-	-	-	-
-	-	-	119,210	625,406
-	-	(119,210)	-	(625,406)
<u>1,811</u>	<u>69,692</u>	<u>374,941</u>	<u>238,041</u>	<u>353,955</u>
<u>23,823</u>	<u>1,655,315</u>	<u>1,080,695</u>	<u>324,259</u>	<u>6,870,310</u>
<u>\$ 25,634</u>	<u>\$ 1,725,007</u>	<u>\$ 1,455,636</u>	<u>\$ 562,300</u>	<u>\$ 7,224,265</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, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

Reporting Entity

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

Measurement Focus and Basis of Accounting

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

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

Basis of Accounting – In the government-wide and the fund financial statements, the District prepares its financial statements using the 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.

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, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation

Government-Wide Financial Statements – The Statement of Net Position – 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. 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.

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

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND TYPES

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

The district has 2 additional special revenue funds, employee benefit, and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are transfers from the general fund

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

The reporting entity includes the following special revenue funds:

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, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED
GOVERNMENTAL FUND TYPES, CONTINUED

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.

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The reporting entity includes the following Capital Projects Funds.

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

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

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

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

Cash and Cash Equivalents

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

Investments

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

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, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification

Government-Wide Statements:

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

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

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

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, 2014.
- b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.
- c. Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed the government itself using its highest level of decision making authority. That constraint can be removed or changed by taking the same action.

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, 2014**

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. The intent is expressed by the governing body or a body or official authorized by the governing body.
- e. Unassigned – This classification is the residual classification for the General Fund and includes all amounts not contained in other classifications.

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

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

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, 2014**

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 District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

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

3. CASH AND INVESTMENTS

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

At August 31, 2014, the District had bank deposits of \$5,014,654, 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.

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, 2014**

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, 2014.

	Butler County	Colfax County	Saunders County	Total
General Fund	\$ 206,235	\$ 1,868,210	\$ -	\$ 2,074,445
Building Fund	\$ 4,150	\$ 36,984	\$ -	\$ 41,134
Bond Fund	\$ 10,855	\$ 96,909	\$ -	\$ 107,764
Qualified Capital Purpose				
Undertaking Fund	\$ 10,237	\$ 96,159	\$ -	\$ 106,946
TOTALS	<u>\$ 253,237</u>	<u>\$ 2,298,194</u>	<u>\$ -</u>	<u>\$ 2,330,289</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, 2014**

6. LONG-TERM DEBT-BONDS

Series 2010 Qualified School Construction Bonds (QSCB) payable in the original amount of \$4,585,000 which originated November 10, 2010, were issued for the purpose of building additions to the high school and grade school. No bond principal payments are due for 15 years with the entire balance of \$4,585,000 being payable on December 15, 2025. Interest of 5.2% is payable semi-annually on June 15 and December 15, commencing June 15, 2011. The final payment is due December 15, 2025. Under the program, 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.

6,345,000

Total Long-Term Debt at August 31, 2014

\$ 10,930,000

The following is a summary of bond transactions of the District for the year ended August 31, 2014:

	2012 Refunding Bonds	2010 QSCB
<u>Bonds</u>		
Bonds Payable, Beginning of year	\$ 6,620,000	\$ 4,585,000
Bonds retired	<u>275,000</u>	<u>-</u>
Bonds Payable, End of year	<u><u>\$ 6,345,000</u></u>	<u><u>\$ 4,585,000</u></u>
Interest paid for the year ending August 31, 2014	<u><u>\$ 130,818</u></u>	<u><u>\$ 238,420</u></u>
Principal due within 1 year	<u><u>\$ 290,000</u></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, 2014**

6. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payments for bonds payable for the 2010 Qualified School Construction Bonds at August 31, 2014 are as follows:

August 31,	Principal	Interest Rate	Interest	Interest Subsidy	Total
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	-	5.20%	238,420	(238,420)	-
2020-2024	-	5.20%	1,192,100	(1,192,100)	-
2025-2026	4,585,000	5.20%	357,630	(357,630)	4,585,000
	<u>\$ 4,585,000</u>		<u>\$ 2,741,830</u>	<u>\$ (2,741,830)</u>	<u>\$ 4,585,000</u>

Annual future payment for bonds payable for the 2012 General Obligation Refunding Bonds at August 31, 2014 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
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	350,000	1.30%	119,095	469,095
2020-2024	2,040,000	1.55%-2.35%	493,311	2,533,311
2025-2029	2,355,000	2.55%-3.00%	226,701	2,581,701
2030	365,000	3.00%	5,475	370,475
	<u>\$ 6,345,000</u>		<u>\$ 1,350,591</u>	<u>\$ 7,695,591</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, 2014**

7. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2014, including interest payments, are as follows:

<u>August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Interest Subsidy</u>	<u>Total Payments</u>
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	350,000	357,515	(238,420)	469,095
2020-2024	2,040,000	1,685,411	(1,192,100)	2,533,311
2025-2029	6,940,000	584,331	(357,630)	7,166,701
2030	365,000	5,475	-	370,475
	<u>\$ 10,930,000</u>	<u>\$ 4,092,421</u>	<u>\$ (2,741,830)</u>	<u>\$ 12,280,591</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, 2014**

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, P.O. Box 94816, Lincoln, NE 68509-4816 or by calling 1-800-245-5712.

Funding Policy. Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2013 - August 31, 2014. The Schuyler Community School 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 year ending August 31, 2014 were \$1,016,765, equal to the required contributions for the 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, 2014**

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, 2014, 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 \$202,102.

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, 2014**

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.

Litigation

The District was involved in litigation regarding property taxes that were incorrectly levied by the county and whereby the District is required to make reimbursements of \$127,981.24 by February 10, 2016 and \$148,131.55 by February 10, 2017.

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. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 31, 2014, which is the date the financial statements were available to be issued.

These Notes are an Integral Part of the
Accompanying Financial Statements

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2013		\$ 2,084,512	
Receipts:			
Local receipts:			
Local property taxes	\$ 9,393,110	9,189,936	\$ (203,174)
Carline tax	20,000	18,859	(1,141)
Public power district sales tax	-	7,499	7,499
Motor vehicle taxes	405,000	461,704	56,704
Tuition received from individuals	7,500	11,891	4,391
Interest	2,000	22,666	20,666
Local license fees	3,500	4,215	715
Police court fines	-	3,292	3,292
Rental of school facilities	-	4,780	4,780
Contributions and Donations	-	2,901	2,901
Other local receipts	5,000	3,040	(1,960)
	9,836,110	9,730,783	(105,327)
County receipts:			
County fines and license fees	115,000	137,974	22,974
ESU receipts	2,000	4,487	2,487
	117,000	142,461	25,461
State receipts:			
State aid	5,150,787	5,150,787	-
Special education programs	675,000	659,434	(15,566)
Special education transportation	6,150	9,631	3,481
Homestead exemption	-	93,592	93,592
Property tax credit	-	327,086	327,086
Payments for high ability learners	9,500	8,451	(1,049)
Pro-rate motor vehicle	21,000	24,884	3,884
Other state appropriations	120,000	-	(120,000)
State apportionment	211,000	225,975	14,975
Distance Education Equipment Reimbursement	-	2,000	2,000
Early Childhood Endowment Grants	-	158,454	158,454
Other state receipts	6,000	6,837	837
	6,199,437	6,667,131	467,694
Federal receipts:			
Title I, (includes NCLB Title I)	532,000	451,263	(80,737)
Title II, Part A NCLB teacher quality grants	-	40,335	40,335
IDEA Part B special education	-	83,250	83,250
IDEA Preschool	-	4,466	4,466
IDEA Enrollment/poverty	373,438	211,912	(161,526)
IDEA Part B Early Intervening Services	-	742	742
MEDICAID in public schools	12,228	12,416	188
MEDICAID administrative activities (MAAPS)	200,000	70,549	(129,451)
Federal vocational & applied technology education (Carl Perkins)	1,500	6,196	4,696
Universal Service Fund (E-Rate)	20,000	6,253	(13,747)
Title I, Part C NCLB migrant education	-	-	-
Title III NCLB limited english proficient grant	-	65,091	65,091
Other federal categorical receipts	60,000	49,679	(10,321)
Grants from corporations	30,000	-	(30,000)
	1,229,166	1,002,152	(227,014)

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Receipts (continued):			
Non-revenue receipts:			
Insurance adjustments	-	5,385	5,385
Sale of property	-	-	-
Transfers from other funds	-	65,668	65,668
Other non-revenue receipts	5,000	13,831	8,831
	<u>5,000</u>	<u>84,884</u>	<u>79,884</u>
 Total receipts	 17,386,713	 17,627,412	 240,699
Disbursements:			
Regular instructional programs	10,828,937	7,342,913	3,486,024
Limited english proficiency programs	-	892,157	(892,157)
Poverty programs	-	1,530,398	(1,530,398)
Early childhood educational programs	-	472,384	(472,384)
Special education instructional programs	1,320,024	1,248,317	71,707
Early childhood special education instructional programs	-	81,194	(81,194)
Support services - pupils	874,118	735,915	138,203
Support services - staff	495,591	461,557	34,034
Board of education	53,535	54,284	(749)
Executive administration services	379,539	362,994	16,545
Office of the principal	943,653	815,070	128,583
General administration - business services	95,000	386,522	(291,522)
Vehicle acquisition and maintenance	35,000	31,130	3,870
Support services - building(s) and site(s)	1,530,054	1,544,921	(14,867)
Support services - pupil transportation	56,500	56,611	(111)
School age special education pupil transportation	1,500	2,968	(1,468)
Early retirements or terminations	-	83,462	(83,462)
Community services	64,040	50,961	13,079
State categorical programs	10,000	171,756	(161,756)
Federal programs	886,718	1,069,918	(183,200)
Debt services	104,000	8,984	95,016
Summer school	26,527	42,290	(15,763)
Transfers	60,000	20,000	40,000
	<u>17,764,736</u>	<u>17,466,706</u>	<u>298,030</u>
 Excess (deficiency) of receipts over disbursements	 <u>\$ (378,023)</u>	 <u>160,706</u>	 <u>\$ 538,729</u>
 Budgetary fund balance, August 31, 2014		 <u>\$ 2,245,218</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
DEPRECIATION FUND

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 1,344,252	
Receipts:			
Local receipts:			
Interest	\$ 5,000	1,519	\$ (3,481)
	<u>5,000</u>	<u>1,519</u>	<u>(3,481)</u>
Non-revenue receipts:			
Transfer from the general fund	-	300,000	300,000
	<u>-</u>	<u>300,000</u>	<u>300,000</u>
Total receipts	5,000	301,519	296,519
Disbursements:			
Support services - business	1,344,945	779,256	565,689
Total disbursements	<u>1,344,945</u>	<u>779,256</u>	<u>565,689</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,339,945)</u>	<u>(477,737)</u>	<u>\$ 862,208</u>
Budgetary fund balance, August 31, 2014		<u>\$ 866,515</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
EMPLOYEE BENEFIT FUND

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 201		\$ 120,425	
Receipts:			
Local receipts:			
Interest	\$ -	38	\$ 38
	<u>-</u>	<u>38</u>	<u>38</u>
Non-revenue receipts:			
Transfer from the general fund	212,979	120,528	(92,451)
	<u>212,979</u>	<u>120,528</u>	<u>(92,451)</u>
Total receipts	212,979	120,566	(92,413)
Disbursements:			
Support services - business	329,770	124,362	205,408
Transfer to the general fund	-	65,668	(65,668)
	<u>329,770</u>	<u>190,030</u>	<u>139,740</u>
Total disbursements	329,770	190,030	139,740
Excess (deficiency) of receipts over disbursements	<u>\$ (116,791)</u>	<u>(69,464)</u>	<u>\$ 47,327</u>
Budgetary fund balance, August 31, 2014		<u>\$ 50,961</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ACTIVITIES FUND

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 175,843	
Receipts:			
Local receipts:			
Interest	\$ 250	206	\$ (44)
Activities receipts	<u>308,339</u>	<u>335,295</u>	<u>26,956</u>
	308,589	335,501	26,912
Non-revenue receipts:			
Transfer from the general fund	<u>16,000</u>	<u>20,000</u>	<u>4,000</u>
	16,000	20,000	4,000
Total receipts	324,589	355,501	30,912
Disbursements:			
Support services - pupils	<u>500,000</u>	<u>296,527</u>	<u>203,473</u>
Total disbursements	<u>500,000</u>	<u>296,527</u>	<u>203,473</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (175,411)</u>	<u>58,974</u>	<u>\$ 234,385</u>
Budgetary fund balance, August 31, 2014		<u>\$ 234,817</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SCHOOL LUNCH FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 61,186	
Receipts:			
Local receipts:			
Interest	\$ 200	9	(191)
Sale of lunches/milk	210,000	154,890	(55,110)
Other	10,000	5,290	(4,710)
	<u>220,200</u>	<u>160,189</u>	<u>(60,011)</u>
State receipts:			
State reimbursement	7,500	5,461	(2,039)
	<u>7,500</u>	<u>5,461</u>	<u>(2,039)</u>
Federal receipts:			
Federal reimbursement	664,000	715,670	51,670
	<u>664,000</u>	<u>715,670</u>	<u>51,670</u>
Non-revenue receipts:			
Transfer from the general fund	76,886	-	(76,886)
Other non-revenue receipts	-	2,948	2,948
	<u>76,886</u>	<u>2,948</u>	<u>(73,938)</u>
Total receipts	968,586	884,268	(84,318)
Disbursements:			
Support services - pupils	1,026,851	887,277	139,574
Total disbursements	<u>1,026,851</u>	<u>887,277</u>	<u>139,574</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (58,265)</u>	<u>(3,009)</u>	<u>\$ 55,256</u>
Budgetary fund balance, August 31, 2014		<u>\$ 58,177</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
STUDENT FEE FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 23,823	
Receipts:			
Local receipts:			
Extracurricular activity fees	\$ 8,001	14,131	\$ 6,130
Summer or night school fees	<u>3,500</u>	<u>1,080</u>	<u>(2,420)</u>
Total receipts	11,501	15,211	3,710
Disbursements:			
Support services - pupils	10,000	13,400	(3,400)
Summer or night school fees	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total disbursements	<u>13,500</u>	<u>13,400</u>	<u>100</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,999)</u>	<u>1,811</u>	<u>\$ 3,810</u>
Budgetary fund balance, August 31, 2014		<u>\$ 25,634</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPECIAL BUILDING FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 1,655,315	
Receipts:			
Local receipts:			
Local property taxes	\$ 191,059	218,748	\$ 27,689
Carline taxes	1,000	487	(513)
Interest	4,000	4,096	96
Other local receipts	101,000	-	(101,000)
	<u>297,059</u>	<u>223,331</u>	<u>(73,728)</u>
State receipts:			
Homestead exemption	-	1,888	1,888
Property tax credit	5,000	6,650	1,650
Pro rate motor vehicle	500	665	165
	<u>5,500</u>	<u>9,203</u>	<u>3,703</u>
Non-revenue receipts:			
Other non-revenue receipts	-	30,786	30,786
	<u>-</u>	<u>30,786</u>	<u>30,786</u>
Total receipts	302,559	263,320	(39,239)
Disbursements:			
Support services - building(s) and site(s)	1,875,185	193,628	1,681,557
	<u>1,875,185</u>	<u>193,628</u>	<u>1,681,557</u>
Total disbursements	1,875,185	193,628	1,681,557
Excess (deficiency) of receipts over disbursements	<u>\$ (1,572,626)</u>	<u>69,692</u>	<u>\$ 1,642,318</u>
Budgetary fund balance, August 31, 2014		<u>\$ 1,725,007</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedule

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 1,080,695	
Receipts:			
Local receipts:			
Local property taxes	\$ 496,747	483,388	\$ (13,359)
Carline taxes	100	994	894
Interest	15,000	3,878	(11,122)
Other local receipts	-	-	-
	<u>511,847</u>	<u>488,260</u>	<u>(23,587)</u>
State receipts:			
Homestead exemption	-	4,950	4,950
Pro-rate motor vehicle	650	1,310	660
Property tax credit	-	17,297	17,297
	<u>650</u>	<u>23,557</u>	<u>22,907</u>
Federal receipts			
Bond interest reimbursement	<u>238,420</u>	<u>221,254</u>	<u>(17,166)</u>
	238,420	221,254	(17,166)
Non-revenue receipts			
Other non-revenue receipts	<u>19,429</u>	<u>-</u>	<u>(19,429)</u>
	19,429	-	(19,429)
Total receipts	770,346	733,071	(37,275)
Disbursements:			
Building acquisition and improvement	646,589	-	646,589
Redemption of principal-Series 2010	340,000	-	340,000
Debt services interest-Series 2010	238,420	238,420	-
Bond fees	-	500	(500)
Transfers to other funds	-	119,710	(119,710)
	<u>1,225,009</u>	<u>358,630</u>	<u>866,379</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (454,663)</u>	<u>374,441</u>	<u>\$ 829,104</u>
Budgetary fund balance, August 31, 2014		<u>\$ 1,455,136</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedules

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
BOND FUND**

FOR THE YEAR ENDED AUGUST 31, 2014

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2013		\$ 324,259	
Receipts:			
Local receipts:			
Local property taxes	\$ 499,921	488,042	(11,879)
Carline taxes	1,200	998	(202)
Interest	200	1,434	1,234
	<u>501,321</u>	<u>490,474</u>	<u>(10,847)</u>
State receipts:			
Homestead exemption	-	4,781	4,781
Property tax credit	1,500	28,578	27,078
Pro-rate motor vehicle	1,100	1,316	216
	<u>2,600</u>	<u>34,675</u>	<u>32,075</u>
Non-revenue receipts:			
Transfers from other funds	-	119,210	119,210
	<u>-</u>	<u>119,210</u>	<u>119,210</u>
Total receipts	503,921	644,359	140,439
Disbursements:			
Redemption of principal-Series 2012	275,000	275,000	-
Debt services interest-Series 2012	250,028	130,818	119,210
Bond fees	-	500	(500)
	<u>525,028</u>	<u>406,318</u>	<u>118,710</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (21,108)</u>	<u>238,041</u>	<u>\$ 259,149</u>
Budgetary fund balance, August 31, 2014		<u>\$ 562,300</u>	

See Notes to Supplementary Information
Budgetary Comparison Schedules

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

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2014**

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 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 financial statements.

2. PRESENTATION

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

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 - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2014

	General	Depreciation	Employee Benefit	Total General Funds
ASSETS				
Cash and cash equivalents	\$ 170,773	\$ 866,515	\$ 50,961	\$ 1,088,249
Cash with county treasurers	2,074,445	-	-	2,074,445
Total Assets	\$ 2,245,218	\$ 866,515	\$ 50,961	\$ 3,162,694
FUND BALANCES				
Restricted				
Debt Service	\$ -	\$ -	\$ -	\$ -
Assigned	-	866,515	50,961	917,476
Unassigned	2,245,218	-	-	2,245,218
Total Fund Balance	\$ 2,245,218	\$ 866,515	\$ 50,961	\$ 3,162,694

See Accompanying Auditor's Report and Notes to Financial Statements

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

**COMBINING SCHEDULE OF ASSETS AND FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2014

<u>Special Revenue Funds</u>			<u>Capital Projects Funds</u>		<u>Debt Service Fund</u>	<u>Governmental Funds</u>
<u>Activities</u>	<u>School Lunch</u>	<u>Student Fee</u>	<u>Special Building</u>	<u>Qualified Capital Purpose Undertaking</u>	<u>Bond</u>	
\$ 234,817	\$ 58,177	\$ 25,634	\$ 1,683,873	\$ 1,348,690	\$ 454,536	\$ 4,893,976
-	-	-	41,134	106,946	107,764	2,330,289
<u>\$ 234,817</u>	<u>\$ 58,177</u>	<u>\$ 25,634</u>	<u>\$ 1,725,007</u>	<u>\$ 1,455,636</u>	<u>\$ 562,300</u>	<u>\$ 7,224,265</u>
\$ -	\$ -	\$ -	\$ -	\$ 238,420	\$ 562,300	\$ 800,720
234,817	58,177	25,634	1,725,007	1,217,216	-	4,178,327
-	-	-	-	-	-	2,245,218
<u>\$ 234,817</u>	<u>\$ 58,177</u>	<u>\$ 25,634</u>	<u>\$ 1,725,007</u>	<u>\$ 1,455,636</u>	<u>\$ 562,300</u>	<u>\$ 7,224,265</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, 2014

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Total General Funds</u>
RECEIPTS				
Taxes	\$ 9,189,936	\$ -	\$ -	\$ 9,189,936
Local receipts	540,847	1,518	38	542,403
County receipts	142,461	-	-	142,461
State receipts	6,667,131	-	-	6,667,131
Federal receipts	1,002,152	-	-	1,002,152
Non-revenue receipts	19,217	-	-	19,217
Total receipts	<u>17,561,744</u>	<u>1,518</u>	<u>38</u>	<u>17,563,300</u>
DISBURSEMENTS				
Instructional programs	7,222,384	-	-	7,222,384
Limited english proficiency programs	892,157	-	-	892,157
Poverty programs	1,530,398	-	-	1,530,398
Early childhood educational programs	472,384	-	-	472,384
Special education instructional programs	1,248,317	-	-	1,248,317
Early childhood special education programs	81,194	-	-	81,194
Support services - pupils	735,915	-	-	735,915
Support services - staff	461,557	-	-	461,557
Board of education	54,284	-	-	54,284
Executive administration services	362,994	-	-	362,994
Office of the principal	815,070	-	-	815,070
Support services - business	86,522	779,256	124,362	990,140
Vehicle acquisition and maintenance	31,130	-	-	31,130
Support services - building(s) and site(s)	1,544,921	-	-	1,544,921
Support services - pupil transportation	56,611	-	-	56,611
Support services - pupil transportation sp ed	2,968	-	-	2,968
Early retirement or terminations	83,462	-	-	83,462
Community services	50,961	-	-	50,961
State categorical programs	171,756	-	-	171,756
Federal programs	1,069,918	-	-	1,069,918
Debt service	8,984	-	-	8,984
Summer school	42,290	-	-	42,290
Total disbursements	<u>17,026,177</u>	<u>779,256</u>	<u>124,362</u>	<u>17,929,795</u>
Excess (deficiency) of receipts over disbursements before other financing uses	535,567	(777,738)	(124,324)	(366,495)
OTHER FINANCING SOURCES/(USES)				
Transfers from other funds	65,668	300,000	120,528	486,196
Transfers to other funds	(440,528)	-	(65,668)	(506,196)
Net change in fund balance	160,707	(477,738)	(69,464)	(386,495)
Fund balance - beginning of year	<u>2,084,512</u>	<u>1,344,252</u>	<u>120,425</u>	<u>3,549,189</u>
Fund balance - end of year	<u>\$ 2,245,219</u>	<u>\$ 866,514</u>	<u>\$ 50,961</u>	<u>\$ 3,162,694</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, 2014

Special Revenue Funds			Capital Projects Funds		Debt Service Fund	Governmental Funds
Activities	School Lunch	Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	
\$ -	\$ -	\$ -	\$ 218,748	\$ 483,388	\$ 488,042	\$ 10,380,114
335,501	160,189	15,211	4,583	4,872	2,432	1,065,191
-	-	-	-	-	-	142,461
-	5,461	-	9,203	23,557	34,675	6,740,027
-	715,670	-	-	221,254	-	1,939,076
-	2,948	-	30,786	-	119,210	172,161
<u>335,501</u>	<u>884,268</u>	<u>15,211</u>	<u>263,320</u>	<u>733,071</u>	<u>644,359</u>	<u>20,439,030</u>
-	-	-	-	-	-	892,157
-	-	-	-	-	-	1,530,398
-	-	-	-	-	-	472,384
-	-	-	-	-	-	1,248,317
-	-	-	-	-	-	81,194
-	-	-	-	-	-	735,915
296,527	887,277	13,400	-	-	-	1,658,761
-	-	-	-	-	-	54,284
-	-	-	-	-	-	362,994
-	-	-	-	-	-	815,070
-	-	-	-	-	-	990,140
-	-	-	-	-	-	31,130
-	-	-	-	-	-	1,544,921
-	-	-	193,628	238,420	-	488,659
-	-	-	-	-	-	2,968
-	-	-	-	-	-	83,462
-	-	-	-	-	-	50,961
-	-	-	-	-	-	171,756
-	-	-	-	-	-	1,069,918
-	-	-	-	119,710	406,318	535,012
-	-	-	-	-	-	42,290
<u>296,527</u>	<u>887,277</u>	<u>13,400</u>	<u>193,628</u>	<u>358,130</u>	<u>406,318</u>	<u>20,085,075</u>
38,974	(3,009)	1,811	69,692	374,941	238,041	353,955
20,000	-	-	-	-	-	506,196
-	-	-	-	-	-	(506,196)
<u>58,974</u>	<u>(3,009)</u>	<u>1,811</u>	<u>69,692</u>	<u>374,941</u>	<u>238,041</u>	<u>353,955</u>
<u>175,843</u>	<u>61,186</u>	<u>23,823</u>	<u>1,655,315</u>	<u>1,080,695</u>	<u>324,259</u>	<u>6,870,310</u>
<u>\$ 234,817</u>	<u>\$ 58,177</u>	<u>\$ 25,634</u>	<u>\$ 1,725,007</u>	<u>\$ 1,455,636</u>	<u>\$ 562,300</u>	<u>\$ 7,224,265</u>

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, 2014. 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 – 6-12 Alternative Education 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 1,820. SCS also has a preschool program. Approximately 110 - 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 98 cent General Fund levy, 5 cent Bond Fund levy, a 2 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 2013-2014, the school district receipted \$20,439,030. Disbursements for the year were \$20,085,075. Total net assets for the district were \$7,224,265.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source, of receipts for the District is property tax. In 2012-2013, property was valued at \$911,111,189. In 2013-2014 property value increased to \$964,926,852. This (\$53,815,663) was an increase of 5.91%. This valuation generated \$9,487,990 for the general fund; \$504,470 for the bond fund; \$192,989 for the special building fund, and \$501,765 for the qualified capital purpose undertaking fund. This totals \$10,687,714.

The following table shows the property tax rates, by fund, for fiscal years 2012-2013 and 2013-2014 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 2013-2014 would be \$1,107.62 for the 19-0123 Schuyler Community Schools district.

Fund	2013-14 Levy	2012-13 Levy	Levy Change
General Fund	.983286	.960000	.023286
Bond Fund	.052332	.050000	.002332
Building Fund	.020000	.040000	(.020000)
QCPUF	<u>.052000</u>	<u>.050000</u>	<u>.002000</u>
District Totals	<u>1.107618</u>	<u>1.100000</u>	<u>.007618</u>

The District's state aid recorded in the General Fund for 2012-13 was \$4,831,659 and for the 2013-2014 school year was certified at \$5,150,787. This reflects an increase of \$319,128 (6.60% increase).

General Fund Budgetary Highlights

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

	2013-2014 <u>Budget</u>	2013-2014 <u>Actual</u>	2012-2013 <u>Actual</u>
Beginning Balance		\$2,084,512	\$2,336,635
Receipts:			
Local Sources	9,836,110	9,730,783	8,504,139
State Sources	6,199,437	6,667,131	6,342,041
County & ESU Sources	117,000	142,461	125,767
Federal Sources	1,229,166	1,002,152	1,261,639
Non Revenue	<u>5,000</u>	<u>84,884</u>	<u>208,428</u>
 Total Receipts	 17,386,713	 17,627,412	 16,442,014
Expenditures	<u>(17,764,736)</u>	<u>(17,466,706)</u>	<u>(16,694,137)</u>
Ending Balance		<u>\$2,245,218</u>	<u>\$2,084,512</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 2013-2014 and 2012-2013 school years.

	2013-2014 <u>Budget</u>	2013-2014 <u>Actual</u>	2012-2013 <u>Actual</u>
Depreciation Fund			
Beginning Balance		\$1,344,252	\$1,370,877
Total Receipts	5,000	301,519	3,592
Total Disbursements	(1,344,945)	<u>(779,256)</u>	<u>(30,217)</u>
Ending Balance		<u>\$866,515</u>	<u>\$1,344,252</u>
Employee Benefit Fund			
Beginning Balance		\$120,425	\$230,851
Total Receipts	212,979	120,566	143,093
Total Disbursements	(329,770)	<u>(190,030)</u>	<u>(253,519)</u>
Ending Balance		<u>\$50,961</u>	<u>\$120,425</u>
Activities Fund			
Beginning Balance		\$175,843	\$195,271
Total Receipts	324,589	355,501	340,687
Total Disbursements	(500,000)	<u>(296,527)</u>	<u>(360,115)</u>
Ending Balance		<u>\$234,817</u>	<u>\$175,843</u>
School Lunch Fund			
Beginning Balance		\$61,186	\$41,494
Total Receipts	968,586	884,268	793,127
Total Disbursements	(1,026,851)	<u>(887,277)</u>	<u>(773,435)</u>
Ending Balance		<u>\$ 58,177</u>	<u>\$ 61,186</u>
Student Fee Fund			
Beginning Balance		\$23,823	\$2,292
Total Receipts	11,501	15,211	28,696
Total Disbursements	(13,500)	<u>(13,400)</u>	<u>(7,165)</u>
Ending Balance		<u>\$ 25,634</u>	<u>\$23,823</u>
Special Building Fund			
Beginning Balance		\$1,655,315	\$1,280,435
Total Receipts	302,559	263,320	377,057
Total Disbursements	(1,875,185)	<u>(193,628)</u>	<u>(2,177)</u>
Ending Balance		<u>\$1,725,007</u>	<u>\$1,655,315</u>
QCPUF			
Beginning Balance		\$1,080,695	\$1,285,857
Total Receipts	770,346	733,071	676,722
Total Disbursements	(1,225,009)	<u>(358,130)</u>	<u>(881,884)</u>
Ending Balance		<u>\$1,455,636</u>	<u>\$1,080,695</u>
Bond Fund			
Beginning Balance		\$324,259	\$7,077,294
Total Receipts	503,921	644,359	450,024
Total Disbursements	(525,028)	<u>(406,318)</u>	<u>(7,203,059)</u>
Ending Balance		<u>\$562,300</u>	<u>\$324,259</u>

DEBT ADMINISTRATION

Despite state-mandated budget and levy limitations and other fiscal pressures on school districts in Nebraska, the District has maintained a strong educational institution. Schuyler Community Schools is a source of great pride to the district and community. In October of 2007, the voters approved a \$6.9 million bond to build a K-3 building and an addition to the high school. We project that we will be paying for this bond for the next 15 years. The board approved a \$4.5 million Qualified School Construction Bond paid from the Qualified Capital Purpose Undertaking Fund (QCPUF) in October of 2010. This bond was for a 33,000 plus square foot addition onto the Schuyler Elementary School. We project that we will be paying for this bond for the next 13 years. It should be noted the board of education continues to maintain a tax rate at or near the \$1.07 levy (target levies are 95 cents General Fund; 4 cents Bond Fund; 4 cents Special Building Fund and 4 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 dan.hoesing@schuylercommunityschools.org, and our website is located at <http://www.schuylercommunityschool.com>.

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 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, 2014, 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, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuyler Community Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Schuyler Community Schools, District No. 123's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the finding described in the accompanying schedule of findings and questioned costs to be a material weakness. See Finding 2014-1.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, 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.

Compliance and Other Matters

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

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 subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing 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. Accordingly, this communication is not suitable for any other purpose.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2014

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, 2014. 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, 2014.

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 2014-2 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC

October 31, 2014

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2014**

<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:			
Child Nutrition Cluster			
Pass-through program from State Department of Health and Human Services			
Food Distribution Program(Note B)	10.555	19-0123	\$ 46,957
Pass-through program from State Department of Education			
School Breakfast Program	10.553	19-0123	136,028
National School Lunch Program	10.555	19-0123	559,081
Summer Food Service Program for Children	10.559	19-0123	<u>20,561</u>
Total U.S. Department of Agriculture			<u>762,627</u>
U.S. Department of Education:			
Pass-through programs from State Department of Education			
Title I Grant to LEA	84.010	19-0123	501,283
Special Education Cluster			
Special Education Grants	84.027	19-0123	374,935
Special Education Preschool Grants	84.173	19-0123	4,466
Title III	84.365	19-0123	97,535
Career and Technical Education	84.048	19-0123	6,544
Improving Teacher Quality State Grants	84.367	19-0123	<u>35,701</u>
Total U.S. Department of Education			<u>1,020,464</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,783,091</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, 2014**

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 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, 2014**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on all the governmental activities, General, Depreciation, Employee Benefit, Activities, Lunch, Special Building, Student Fee, Qualified Capital Purpose Undertaking, and Bond Funds of Schuyler Community Schools, District No. 123.
2. A material weakness 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*.
3. A material weakness 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.
4. The audit did not disclose any noncompliance which is material to the financial statements of Schuyler Community Schools.
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:
 - Child Nutrition Cluster
 - School Breakfast Program CFDA #10.553
 - Nat'l School Lunch Program CFDA #10.555
 - Summer Food Program CFDA #10.559
 - U.S. Department of Education:
 - Title I Grant to LEA CFDA #84.010
 - Special Education Cluster
 - 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.
9. Schuyler Community Schools did not qualify as a low risk auditee as that term is defined in OMB Circular A-133

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, 2014

FINDINGS-FINANCIAL STATEMENTS AUDIT
MATERIAL WEAKNESS

FINDING 2014-1 – 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.

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, 2014

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

FINDING 2014-2 – 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.

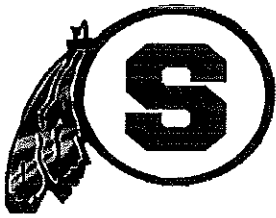
Questioned Costs: Unknown

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

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

CORRECTIVE ACTION PLAN

October 31, 2014

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, 2014.

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, 2014.

The findings from the October 31, 2014, 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 2014-1 – 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.

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

Michelle Egr
K-12 Activity Administrator
401 Adam Street
Schuyler, NE 68661
Phone: 402-352-2421
Fax: 402-352-2372

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

Stephen Grammer
Director of Grants
200 West 10th Street
Schuyler, NE 68661
Phone: 402-352-5514
Fax: 402-352-2644

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

FINDING 2014-2 – 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, 2014

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2014**

**FINDINGS-FINANCIAL STATEMENTS AUDIT
MATERIAL WEAKNESS**

FINDING 2013-1 – Monitoring

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

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.

Current Status: Management is still not adequately monitoring the accounting functions of the District.

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.

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.

Current Status: The District used appropriately the districts funds

FINDING 2013-3 – Bond fund expenditures over budgeted

Statement of Condition: The District exceeded its Bond Fund Expenditures

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

Current Status: The district did not exceed its budgeted expenditures

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, 2014

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

FINDING 2013-4 – Monitoring

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

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.

Current Status: Management is still not adequately monitoring the accounting functions of the District.

See Accompanying Auditor's Report
and Notes to Financial Statements

10-6-2014

This is notice that my last day of employment with the Schuylter Community Schools will be October 31st 2014.

Thank you
Tim Brenson

Dear Parents and Patrons,

In 2001, the Federal Government passed a law known as No Child Left Behind. It requires that 100% of students be proficient on grade level assessments by 2014. In order to be judged as making Adequate Yearly Progress (AYP), all students must meet or exceed the standard on Nebraska's statewide assessments. The students of Schuyler Community Schools are grouped into six subgroups including all students; White, Not Hispanic students; Hispanic students; Students eligible for free or reduced price lunch; Special Education students and English Language Learners. If any one group of students does not meet AYP in the same subject for at least two years in a row, the district is considered to be in Needs Improvement status.

Even though Schuyler Elementary School has made tremendous growth in the last few years, it was placed in Needs Improvement status because a subgroup did not meet Adequate Yearly Progress two years ago and then the school did not have 100% of students proficient last year. However, the scores from Schuyler Elementary School compare very favorably with other schools in the district and other schools in the area.

This chart shows the percentage of students proficient on the 2013 - 2014 NeSA Reading and Math Assessments in third, fourth, and fifth grades combined.

School	Reading	Math
Schuyler Elementary - 3 rd Grade	93%	91%
Schuyler Elementary - 4 th Grade	73%	84%
Schuyler Elementary - 5 th Grade	85%	86%
Schuyler Elementary - Combined	84%	87%
Schuyler Elementary - Fisher's	90%	90%
Other Schools in the Area		
Platte Center Elementary - Lakeview	70%	80%
Shell Creek Elementary - Lakeview	69%	76%
Clarkson Elementary	70%	64%
Howells-Dodge Elementary	72%	77%
David City Elementary	80%	88%
Bellwood Attendance Center - David City	72%	74%
North Bend Elementary	90%	91%

*Due to the lower number of students, we are not able to give specific results from Richland Elementary.

Schuyler Elementary takes part in a continuous improvement process. Teachers are working to involve parents in improving reading achievement through the school's Read-It program. With this program, the teachers encourage parents to make sure that their children are reading or are being read to at home. The school also takes part in the district's improvement plan to improve instruction. Schuyler Community Schools has also developed a strategic planning process with input from staff, school board, parents, and community members.

Title 1 is a Federal Program that is designed to help schools improve learning for children who live in poverty. Schuyler Elementary is a school that receives Title 1 funds. Since the school has now been assigned the Needs Improvement Status, parents have the option to transfer to another school in the district that has not been identified for improvement. Within Schuyler Community Schools, Fisher's 24 Elementary and Richland Elementary have not been identified for improvement. If parents wish to transfer their child for the second semester of the 2014-15 school year, Schuyler Community Schools will pay the transportation costs.

Fisher's 24 Elementary is a small, K-8 school of 67 students located about five miles north of the city of Schuyler on Highway 15. There are four multi-level classrooms, a Kindergarten – first grade room, a second and third grade room, a fourth and fifth grade room and a sixth, seventh and eighth grade room. Richland is a small, K-8 school located about ten miles west of Schuyler and two miles north of highway 30. There are three total classrooms, a Kindergarten – first grade room, a second, third and fourth grade room and a fifth, sixth, seventh and eighth grade room.

If you wish to take the option to Fisher's 24 Elementary or Richland Elementary, please contact the Superintendent's Office at the contact information below. In order to process your request, we must hear from you by November 26, 2014.

Superintendent's Office
401 Adam Street
Schuyler, NE 68661
Phone: 402-352-3527
Fax: 402-352-5552
Email: sally.jakub@schuylercommunityschools.org



Checklist of School/District Responsibilities
Title I Schools Identified as "In Need of Improvement" - Year 1

Notice to Parents/guardians

- Prompt written communication to parents/guardians in an understandable format
Must include:
 - What the identification means
 - Explanation of how the school identified compares to other schools served by the District and the State in terms of the academic achievement of its students
 - Reason the school was identified
 - What the school is doing to address the identified need
 - How parents/guardians can become involved
 - The parent's/guardian's option to transfer their child to another school
 - A list of public school choice possibilities and enough information to help parents decide what school is best for their child
 - Explanation that the District will provide transportation to the identified option school(s)

School Improvement Plan

- Establish a School Support Compact team
- Complete the Accountability Application. Completing this application outlines the School Improvement Plan for the identified school(s). This is a 2 year school improvement plan.
- Complete the budget portion of the Accountability Application
Budget includes:
 - 10% of the Title I building(s) allocation is set aside for professional development
 - 20% of the District Title I allocation is set aside for public school choice

Technical Assistance

- Ensure identified school receives technical assistance in the development and implementation of the school improvement plan
Assistance includes:
 - Analyzing data from the assessments required and other examples of student work to identify and address problems that lead to identification
 - Identifying and implementing professional development, instructional strategies, and methods of instruction that are scientifically based and proven effective in addressing specified needs that lead to identification

Public School Choice

- Provide all students attending identified Title I schools the opportunity to transfer to another public school that has not been identified
- Give priority to the lowest achieving children from low-income families
- Notify parents/guardians of public school choice possibilities
- Provide transportation costs for the duration the school is identified as “needs improvement”

Publication of Actions

- Post on the Districts website the following information:
 - Number of students eligible for and participated in public school choice
 - List of available schools offered to eligible students to participate in public school choice

Notice to the Public

- Written communication to the public (this can be letter, school newsletter, website posting or other)
Information explaining:
 - What the school is doing to address the problem of low achievement
 - What the District is doing to help the school address this problem

November 5, 2014

Colfax County School District # 4-R
Mr. Dan Hoelsing, Superintendent
401 Adam Street
Schulyer, NE 68661

RE: ROUTINE SANITARY SURVEY, PWS - COLFAX COUNTY SCHOOL DISTRICT # 4-R
- NE3150121, COLFAX COUNTY

Dear Mr. Hoelsing:

On October 16, 2014 a survey of the Colfax County School District # 4-R PWS (the system) was conducted by Richard Koenig accompanied by Larry Wennekamp, representing the system, to determine the systems compliance with Title 179 NAC *Regulations Governing Public Water Supply Systems*. Findings of the inspection were discussed with Larry Wennekamp at the completion of the inspection. This letter serves as official notification from the Department to the system that no deficiencies were found during the RSS.

If you wish to discuss the findings of this RSS, please contact me at the address listed below, by E-mail at rich.koenig@nebraska.gov, or by phone at (402) 370-3114.

As a reminder, prior to making any modifications or alterations to your public water system, please contact DHHS Engineering Services at (402)471-0597 to determine if plans and specifications prepared by a Nebraska registered professional engineer are required.

Sincerely,



Richard A. Koenig
DHHS, DPH
Northeast Regional Office
209 North 5th Street
Norfolk, NE 68701

pc Larry Wennekamp
Lincoln Master File

NEBRASKA SUSTAINABILITY CHECKLIST FOR PUBLIC WATER SYSTEMS

CAPACITY ASSURANCE

System Name: Colfax County District #4-R Community NTNC

Date: 10/16/14 # Water Connections: 1 Population: 10 PWSID #: NE31-50121

Assessment Completed By: Richard Koenig

Y – Yes, N – No, N/A – Not Applicable, and UK – Unknown

<i>MANAGERIAL CAPACITY</i>	Points	System
Asset management program	No	10
Documented bylaws or water system ordinances	No	5
Employee handbook	No	5
Written job descriptions	Yes	5
Secure and accessible water system records	Yes	5
Source water or wellhead protection plan	N/A	5
Regular communication with customers (Other than CCR)	No	5
Managerial Subtotal	40	
<i>FINANCIAL CAPACITY</i>		
Formal water system budget	No	10
Water rate or fee structure meets expenses	N/A	10
Annual water rate review	N/A	10
Capital reserve fund	No	10
Monthly expense & revenue reports to Board/Council	N/A	10
Annual outside financial audit	Yes	10
Financial Subtotal	60	
<i>TECHNICAL CAPACITY</i>		
Adequate source water capacity	Yes	10
Licensed operator	Yes	5
Operations & maintenance manual	Yes	5
Up-to-date distribution map	Yes	5
Water loss accounting	N/A	10
Water meters	No	10
Technical Subtotal	45	
Capacity Subtotal	145	
<i>OUTSTANDING VIOLATIONS (Subtract from Capacity Subtotal)</i>		
11 or more points on EPA's Enforcement Targeting Tool (ETT) list	No	-20
Significant Deficiencies - per deficiency	No	-10
Maximum Contaminant Levels - per violation	No	-10
Monitoring and Reporting - per violation	No	-5
Public Notice (CCR, other PN) - per violation	No	-5
Non-Compliance Subtotal	-50	
OVERALL CAPACITY RATING		

LICENSED WATER OPERATOR NEEDS ASSESSMENT

Is the Designated Water Operator In Responsible Charge (DO) assigned full-time water system duties (Is water all he/she does?): Y N

If no, what are the other duties that are assigned to the DO: Water operator share agreement

Do all licensed operators for the system have a commensurate grade of license compared to the system classification: Y N

If no, what is the reason: _____

Other licensed operators duties: Water operator share duties only

Are there unlicensed persons working on the water system: Y N

If yes, are they making any process control or system integrity decisions: Y N

If yes, what are those decisions: _____

Are there training needs that are currently not available to the system's licensed operators: Y N

If yes, what are those training needs: _____

What skills must an operator possess to work for this system: Appropriately licensed operator capable of operator sharing

What skills does the DO or other licensed operators need to develop for their jobs that they do not already possess: None

Does the PWS management have knowledge of the DO and other licensed operators training/continuing education needs: Y N Comments: Water operator share agreement

Is the system management supportive of the DO/other licensed operators attending continuing education workshops/conferences: Y N

If no, what assistance may the Department provide to improve this situation: _____

On average, how much training is each operator afforded every year: As much as needed

Comments on DO/Licensed Water Operator Needs: Water operator share agreement

WATER SOURCE INFORMATION

Source Type: Surface Water Infiltration Gallery Spring Well
 Other: _____

Does the system have a withdrawal (allocation) permit: Y N

 If yes, from whom and quantity: _____

Max. Daily (24-hour) Production Capability: N/A

Total Production for past year: N/A

Population Served: 10

Source of population information (census, etc.): School enrollment

Number of Active Service Connections: 1

Complete a Source Water VA for each source and attach to sensitive / secure information sheet (Bulls eye, State only)

**VOLUNTARY PROGRAMS

**Does the system have a Watershed Management Program:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Does the system have a delineated Well Head Protection Area:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Has the WHPA officially been adopted by the system:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has a contaminant source inventory been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has the contaminant source inventory been updated:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Does the system have a delineated WDA (surface sources only):	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Has a contaminant inventory for the WDA been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Is there an ERP for spills within WHP or WDA areas:	Y <input checked="" type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>	
(Items below required for systems over 3,300 population.)				
**Has an EPA Vulnerability Assessment (VA) been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has certification documentation been submitted for the EPA VA:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Has an EPA Emergency Response Plan (ERP) been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has certification documentation been submitted for the EPA ERP:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	

Comments: _____

DHHS-DPH will assess the following:

Is the source adequate to meet peak demands: Y N

Is all source water metered: Y N

Are any source water facilities located within a 100-year flood plain: Y N

 If yes, list each facility: _____

Have any source water facilities ever been flooded: Y N

 If yes, list each facility: _____

Comments on Water Source: _____

CROSS-CONNECTION CONTROL PROGRAM

Name of person responsible for the administration and enforcement of the CCC Program: Larry Wennekamp

PWS Grade 6 Operators:

Name	License #	Expiration Date
Larry Wennekamp	6294	12/31/15

Does the system have an adopted resolution, ordinance, or other enforceable instrument that assures the CCC requirements are being met: Y N N/A Comments: _____

If yes, provide the following information: Ordinance #: _____ Other: Policy

Responsibility of PWS: Total responsibility

Responsibility of consumer: N/A

Fines or penalties for noncompliance: None

Date(s) of last cross-connection survey: 10/16/14 N/A

How were (are) surveys distributed: Visual inspection

% of residential surveys returned: N/A % of non-residential surveys returned: 100%

What actions are taken if surveys are not returned: N/A

Have cross-connections been properly addressed: Y N Comments: _____

Required testing frequency of assemblies: Annually

Have all backflow preventers been tested by a properly licensed G6 operator: Y N N/A

Are testing records for the last 5 years available: Y N

Is testing current: Y N

Does the PWS enforce the requirements of their cross-connection control program: Y N Comments: _____

Is an ongoing public information program being done (beyond the CCR addition): Y N

If yes, describe: Water operator training

Comments on Cross-Connection Control Program: Currently there are no testable assemblies.

ANNUAL REVIEW – SHORT AND LONG TERM PLANNING

Are records being kept to facilitate an annual review of the capabilities of the system: Y N

If yes, is an annual review being done: Y N

Have the following items been included in the annual review of the PWS
for the purpose of short (2 years) and long (10 years) term planning:

Item	Y	N	Comments
Source	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Storage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Distribution System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Population	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
PWS Value	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Water Quality	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Security/Vulnerability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Intended Capital Improvements for next 5 years:

- 1.) None
- 2.) _____
- 3.) _____
- 4.) _____
- 5.) _____

WATER QUALITY MONITORING

If the system has an AO, are the requirements of the order being followed: Y N N/A

If no, describe: _____

If the AO is for nitrate, list locations of all nitrate postings: _____

If the system has a current MCL violation, is the system taking the required actions: Y N N/A

If no, describe: _____

Is compliance water testing equipment calibrated or standardized: Y N N/A

Are calibration records readily available: Y N

What non-compliance water testing, if any, is routinely done: _____ None

List any established water quality goals: _____

Comments on Water Quality Monitoring: _____

DISTRIBUTION SYSTEM

Page 1 of 2

This is a non-community PWS without a distribution system.

Are there maps of the Distribution System(s): Y N

Date of Last Update: 2003

Are the following features shown on the distribution map(s):

Line and Valve Locations: Y N Comments: _____

Line and Valve Sizes: Y N Comments: _____

Line Materials: Y N Comments: _____

Fire Hydrant Locations: Y N N/A Comments: _____

Pressure-zone(s) Boundaries: Y N N/A Comments: _____

Storage Facilities: Y N N/A Comments: _____

Booster Pump Stations: Y N N/A Comments: _____

Sampling Sites and Zone Boundaries: Y N Comments: _____

Does the system have Dead-end Mains: Y N

Do Dead-ends have Flushing Capability: Y N N/A

Distribution System Map Comments: _____

Does the system retain records or documentation on the following:

O&M Distribution System Repairs: Y N

Leak Detection / Water Loss: Y N N/A

Water Loss last year: _____%

R&R / Water Loss Comments: _____

Does the system have a flushing program: Y N Frequency: _____

Does the system utilize directional flushing: Y N Frequency: _____

Does the system utilize pigging: Y N Frequency: _____

Are valves inspected and exercised: Y N Frequency: _____

Are fire hydrants inspected and operated routinely: Y N N/A Frequency: _____

Are sampling stations available: Y N Number: _____

Is there a common POE for more than one source: Y N

If yes, how many sources per POE: _____

Are the POE's metered: Y N

What is the pressure at each common POE: _____

Comments on POE's: _____

DISTRIBUTION SYSTEM

Page 2 of 2

Piping Materials (Indicate all types of piping existing in the distribution system; number of feet of each type **may** be included.)

C-900: <input type="checkbox"/> _____	C-909: <input type="checkbox"/> _____	PVC: <input type="checkbox"/> _____	Copper: <input checked="" type="checkbox"/> _____
Steel: <input type="checkbox"/> _____	Lead: <input type="checkbox"/> _____	AC: <input type="checkbox"/> _____	Concrete: <input type="checkbox"/> _____
Ductile Iron: <input type="checkbox"/> _____	CIP: <input type="checkbox"/> _____	SandCIP: <input type="checkbox"/> _____	Other: <input type="checkbox"/> _____

Size of Pipe (Indicate each pipe size present in the distribution system; number of feet of each size **may** be included.)

1" <input type="checkbox"/> _____	2" <input type="checkbox"/> _____	3" <input type="checkbox"/> _____	4" <input type="checkbox"/> _____
6" <input type="checkbox"/> _____	8" <input type="checkbox"/> _____	10" <input type="checkbox"/> _____	12" <input type="checkbox"/> _____
14" <input type="checkbox"/> _____	16" <input type="checkbox"/> _____	18" <input type="checkbox"/> _____	24" <input type="checkbox"/> _____
36" <input type="checkbox"/> _____	Other: _____		

Comments: All internal copper piping.

The following applies to all PWS

Does the system have any lead service lines: Y N Unknown

If yes, does the system have a removal or replacement method: Y N

If yes, describe: _____

Where does the system's responsibility for the distribution system end (corp stop, curb stop, etc.): At the last faucet

Where is the point of maximum water residence time in the distribution system: In the bathroom

Disinfectant Residual Check: POE: N/A mg/L Max. Residence Time: N/A mg/L

Other Checks: N/A

Frequency of Checking Distribution Disinfectant Residual: N/A

Test Kit Used: N/A

Typical Distribution System Pressure Range (pressure fluctuation): 20 psi

Pressure at Highest Elevation (lowest pressure): 36 psi Location (address or physical): At the school building

Are pressure readings routinely taken from the distribution system: Y N

Frequency: _____

Comments on Distribution System: _____

CONTROL SYSTEMS

Age of Control System or Installation Date: Unknown Control Type: Pressure Switch

Mode of Communications: Phone: _____ Leased: _____ Owned: _____

Radio: _____ Hard Wired: _____ Other: _____

Is there a back-up communications system: Y N N/A

Describe: _____

Is a UPS available: Y N If yes, at all sites: Y N

Duration of Backup: _____

Does the control system automatically log system data: Y N

If yes, what data is automatically logged: _____

Frequency of Datalogging: _____

Does the control system generate automatic reports: Y N

If yes, what reports: _____

Frequency of Automatic Reports: _____

Is there manual override capability in the control system: Y N

If yes, describe: Vise grip

Who has the authority to make set-point changes (provide a name): Water operator in conjunction with well driller

Describe security measures for the control systems: Secured facility with limited access

Is a spare parts inventory maintained on hand: Y N Comments: _____

Comments on Control Systems: _____

SOURCE FACILITIES – GROUNDWATER SUPPLY FACILITIES

(Complete one sheet per source or well.)

Well ID #: 19121681

Well Common Name: The Well

DNR Registration #: G-122084

Well Status: Active

Comments: _____

If INACTIVE, is well disconnected from the system: Y N Decommissioned properly: Y N

Is this well part of a combined POE to the distribution system: Y N N/A If yes, which one: _____

Frequency site is inspected by PWS: Daily Describe Other: _____

Is the well sealed properly at the surface: Y N Comments: _____

Casing extends min of 18"(CWS) or 12"(NCWS) above well slab, floor, or ground surface: Y N

Motor HP: 1/2 Pump Type: Sub. Well Depth: 45' Well Casing Diameter: 4"

Screen Const. Type: Unknown Top of Screen Depth: Unknown Casing Type: PVC Pump Setting: Unknown

Is the well vent termination and screening acceptable: Y N Size: _____" Comments: Not vented

Well blow off size: N/A Is blow off properly capped or screened: Y N N/A

Is a sampling tap available: Y N Is the sample tap smooth nosed: Y N

Is a pressure gauge available: Y N Working: Y N Observed pressure gauge reading: 42 psi Static

Is a chemical injection tap available: Y N Chemical tap size: 3/4"

Is an approved electrical outlet available for chemical tap: Y N Is this a GFI outlet: Y N

Is well metered: Y N Type: _____ Size: _____" Make/Model: _____ Serial #: _____

Electric meter reading: _____ Water meter reading: _____ Hr. meter reading: _____

Are drawdown readings taken routinely: Y N Frequency: _____ Airline Length: _____'

Static Water Level: Unknown Pumping Water Level: Unknown Drawdown: N/A Available DD: N/A

Are cross-connection requirements adequately met: Y N

Are chemicals injected at the well: Y N If yes, what chemical(s): Emergency chlorination

Observed condition of piping and valving: Good; paint OK and no corrosion

Observed condition of electrical systems: Good; everything appears OK

Is back-up power available: Y N If yes, type: X Describe Other: _____

Size: _____ KW _____ Hp _____ RPM for PTO or Belt Drive

If exercised, how often: _____ Under load: Y N

Is the facility well maintained and secure: Y N Describe security measures: Locked and secured facility

If necessary, is appropriate signage in place: Y N N/A

Does well meet criteria for potential GWUDI: Y N Unknown

Has the source been deemed to be GWUDI: Y N If yes, date of determination: _____

Are there any encroachments on this well: Y N If yes, are they pre-existing or new: Pre New

Current well vulnerability rating: Vulnerable Non-Vulnerable

Comments on this Well: _____

CHEMICALS AND CHEMICAL FEED SYSTEMS

(This sheet is needed for any system required to comply with 179 NAC 22-005 Item 6.)

Chemical Name	Day Tank Capacity in gal.	Average Daily Feed	Certified By	Measured By	Safety Equip.	MSDS Avail.	Labeling & Signage	Spill Containment	Comments
Sodium Hypochlorite	N/A	N/A	1	O	Yes	Yes	Yes	Yes	Emergency chlorination only

Certification Codes: 1 = NSF 2 = UL 3 = AWWA Standards Measurement Codes: S = Scale L = Labeled T = Tank Marked O = Other
 Safety Equip., MSDS Avail., Labeling & Signage, Spill Containment = Yes or No

Are MSDS(s) readily accessible to all personnel: Y N Comments: _____
 Is the appropriate chemical safety equipment available to all personnel: Y N Comments: _____
 Are there any visible problems with the application points: Y N Comments: _____
 Describe security measures for the chemical storage: N/A

CHEMICAL FEED EQUIPMENT SPECIFICATIONS

Description	Make	Model #	Feed Range	NSF 61 Cert. (Y or N)	Method of Setting Feed Rate		
					Well or Motor Paced	Flow Paced	Other
Peristaltic Pump	Stenner	45MHP2	3 GPD	Yes	X		

Are back-up units available for all feeders: Y N Comments: _____
 Is appropriate cross-connection control in place for chemical feeders: Y N Comments: _____
 Are these chemicals fed at a chemical feed facility: Y N If no, where are they fed: At Well G-122084 (Well # 19121681 - The Well)

Comments on Chemicals, Chemical Feed Systems, and Chemical Feed Equipment: Emergency chlorination only

HYDROPNEUMATIC AND PRESSURE TANKS

(Complete one sheet per tank brand/model.)

Brand of Tank(s): Well Rite

Model of Tank(s): WR-140R

Number of Tanks: 1

Wells or water source(s) tank(s) is/are used for: Well #19121681

Type: Air

Describe Other: _____

Installation Date(s): Unknown

Are these tanks used to prevent water hammer: Y N

Is tank located completely above ground: Y N

Date of last internal inspection if applicable: _____ Comments: _____

ASME plate information: _____ N/A

Is a manway available: Y N Shape: X _____ Size: W: _____" H: _____" or D: _____" x _____"

Is there a functioning pressure relief valve: Y N

Is there a functioning pressure gauge: Y N If yes, psi: 42

What are the pump On and Off pressure settings: On: 36 Off: 56

Is there an automatic control system for water / air ratio: Y N N/A

If yes, are air injection lines filtered: Y N

Is there a sight glass or other water level indicator: Y N N/A If other, describe: _____

Overall condition of tank(s): Good

Describe security measures for the tanks: Locked and secured facility

Comments on Hydro pneumatic and Pressure Tanks: _____

**THE FOLLOWING MARKED SANITARY SURVEY
COMPONENTS ARE NOT APPLICABLE TO THIS PWS**

Cross-Connection Control Program	<input type="checkbox"/>
Source Facilities – Groundwater Supply Facilities	<input type="checkbox"/>
Well Information	<input type="checkbox"/>
Surface Water Supplies and Facilities	<input checked="" type="checkbox"/>
Infiltration Gallery Facilities	<input checked="" type="checkbox"/>
Spring Source Facilities	<input checked="" type="checkbox"/>
Transmission of Source Water	<input checked="" type="checkbox"/>
Distribution System Pumps and Pump Facilities	<input checked="" type="checkbox"/>
Treatment Facilities and Processes	<input checked="" type="checkbox"/>
Presedimentation Basins	<input checked="" type="checkbox"/>
Flow Control and Metering	<input checked="" type="checkbox"/>
Rapid Mix Process	<input checked="" type="checkbox"/>
Chemicals and Chemical Feed Systems	<input type="checkbox"/>
Chemical Feed Equipment Specifications	<input type="checkbox"/>
Coagulation and Flocculation	<input checked="" type="checkbox"/>
Sedimentation / Clarification	<input checked="" type="checkbox"/>
Pressure Filters	<input checked="" type="checkbox"/>
Gravity Filters	<input checked="" type="checkbox"/>
Disinfection Processes	<input checked="" type="checkbox"/>
Ground and Elevated Storage Tank Facilities	<input checked="" type="checkbox"/>
Ground and Elevated Storage Tank Facilities Components	<input checked="" type="checkbox"/>
Hydropneumatic and Pressure Tanks	<input type="checkbox"/>

Inspector's Signature: *[Handwritten Signature]*

System Representative: *[Handwritten Signature]*

Date Inspection Completed: *October 16, 2014*

SENSITIVE / SECURE INFORMATION

PWS Name: Colfax County District #4-R

County: Colfax

PWS ID#: NE31-50121

Date of Survey: 10/16/14

WELL INFORMATION

Well ID#	Well Capacity	Chemicals Injected (Y/N)	GPS Location
G-122084 19121681 The Well	Unknown	No	N <u>41° 28' 51.8"</u> W <u>96° 57' 51.7"</u> Elevation <u>1356'</u>

STORAGE FACILITIES

Facility Name	Physical Location of Facility	PSI	Capacity	GPS Location
Pressure Tank	In the furnace room	45	27 gallons	N <u>41° 28' 51.8"</u> W <u>96° 57' 51.7"</u> Elevation <u>1356'</u>

DISTRIBUTION SYSTEM GPS DATA

Location of Geographical Center of Distribution System	GPS Location
East door of the school building	N <u>41° 28' 51.8"</u> W <u>96° 57' 51.7"</u> Elevation <u>1356'</u>

GPS DATA

PWS Name: Colfax County District #4-R

Account # NE 31 - 50121

WSF ID #: NE3150121681

Waypoint: 50121A

Reading Location: East Wall of School House by Well

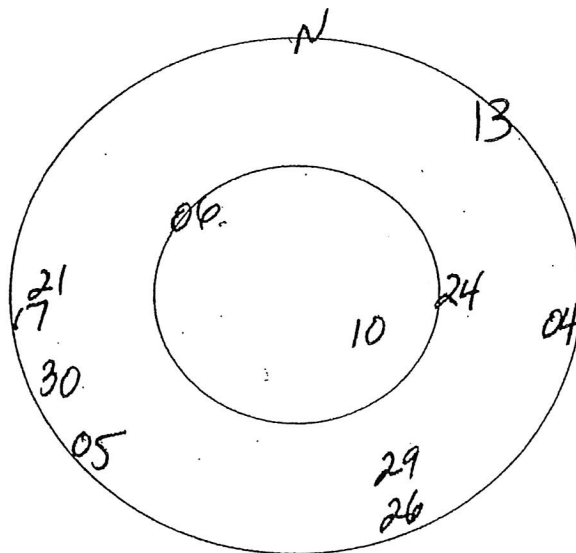
GPS Reading: N 41° 28' 51.8" W 096° 57' 51.8"

Collection Date: April 30, 2003 Altitude (Feet): 1356

Collection Time: 1:07 P.M. PDOP (Must be less than 5)/Average: 21.5

If PDOP is not available, indicate satellite strength (from Garmin display) and draw constellation below:

Signal Strength ↑												
Satellite Number →	0	0	0	1	1	1	2	2	2	2	3	
	4	5	6	0	3	7	1	4	6	9	0	



GPS DATA

PWS Name: Colfax County District #4-R

Account # NE 31-50121

WSF ID #: NE3150121ST1 & NE3150121950

Waypoint: 50121B

Reading Location: East wall of the shoolhouse by the pressure tank

GPS Reading: N 41° 28' 51.8"

W 96° 57' 51.8"

Collection Date: April 30, 2003

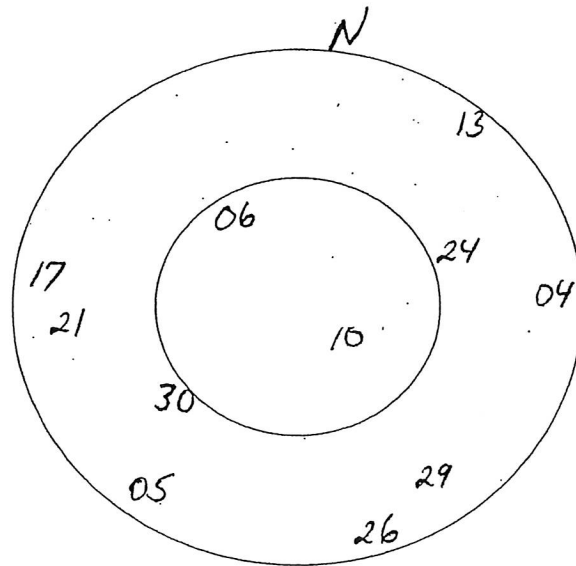
Altitude (Feet): 1356

Collection Time: 1:11 P.M.

PDOP (Must be less than 5)/Average: 21.3

Indicate satellite strength (from Garmin display) and draw constellation below:

Signal Strength ↑												
Satellite Number →	0	0	0	1	1	1	2	2	2	2	3	
	4	5	6	0	3	7	1	4	6	9	0	



PUBLIC WATER WELL

VULNERABILITY ASSESSMENT

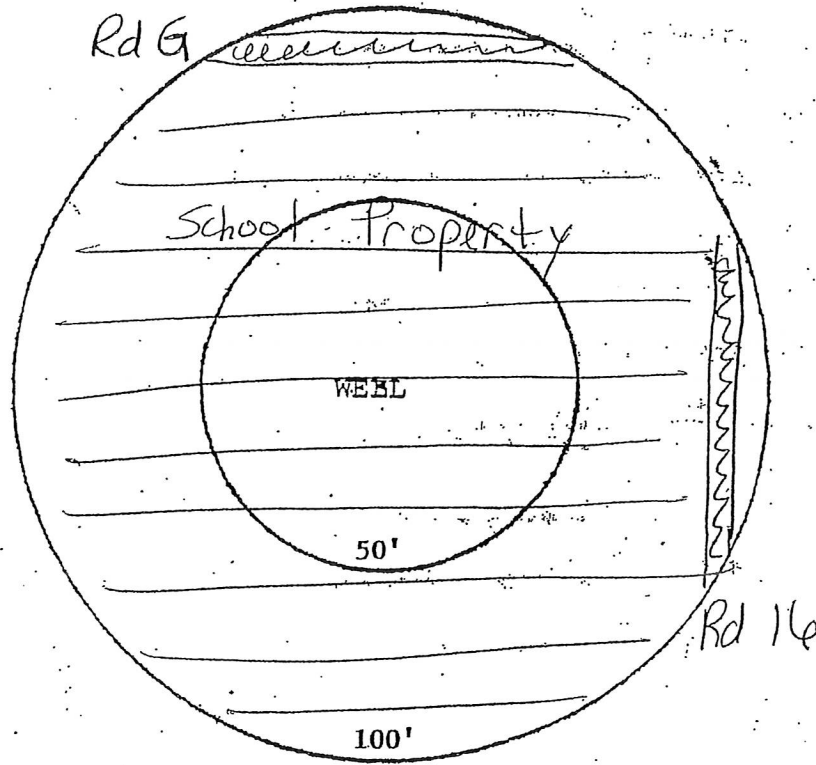
WATER SUPPLY SYSTEM Colfax County District # 4-R WELL I.D. 19121681

INITIAL RATING NV BY Richard Koenig DATE 4-30-03
(V OR NV) (STATE FIELD PERSON)

NO Change

Verified By
RAK 10-25-05
8-27-08
10-16-14

AREA MAP
Scale: 1" = 500'



POINT SOURCES:
(Numbers)

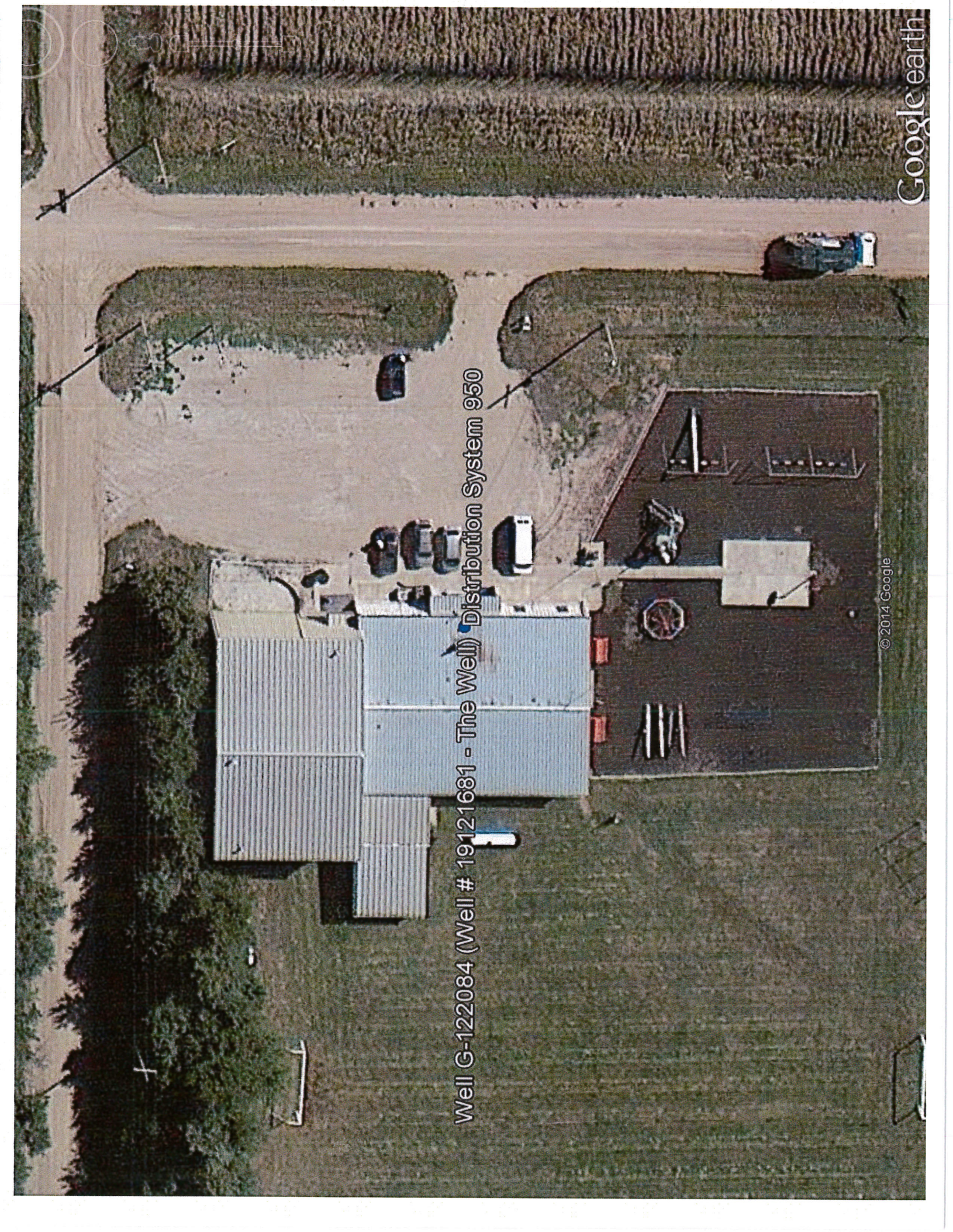
- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____

NON-POINT SOURCES:
(Shaded)

Residential Crops Irrigated Crops Other or

DRAINAGE:
(ARROWS)

Surface Sub-surface flow



Well G-122084 (Well # 19121681 - The Well) Distribution System 950

November 5, 2014

Colfax County School District # 24
Mr. Dan Hoelsing, Superintendent
401 Adam Street
Schulyer, NE 68661

RE: ROUTINE SANITARY SURVEY, PWS - COLFAX COUNTY SCHOOL DISTRICT # 24 -
NE3150126, COLFAX COUNTY

Dear Mr. Hoelsing:

On October 16, 2014 a survey of the Colfax County School District # 24 PWS (the system) was conducted by Richard Koenig accompanied by Larry Wennekamp, representing the system, to determine the systems compliance with Title 179 NAC *Regulations Governing Public Water Supply Systems*. Findings of the inspection were discussed with Larry Wennekamp at the completion of the inspection. This letter serves as official notification from the Department to the system that no deficiencies were found during the RSS.

If you wish to discuss the findings of this RSS, please contact me at the address listed below, by E-mail at rich.koenig@nebraska.gov, or by phone at (402) 370-3114.

As a reminder, prior to making any modifications or alterations to your public water system, please contact DHHS Engineering Services at (402)471-0597 to determine if plans and specifications prepared by a Nebraska registered professional engineer are required.

Sincerely,



Richard A. Koenig
DHHS, DPH
Northeast Regional Office
209 North 5th Street
Norfolk, NE 68701

pc Larry Wennekamp
Lincoln Master File

NEBRASKA SUSTAINABILITY CHECKLIST FOR PUBLIC WATER SYSTEMS

CAPACITY ASSURANCE

System Name: Colfax County District #24 Community NTNC

Date: 10/16/14 # Water Connections: 1 Population: 72 PWSID #: NE31-50122

Assessment Completed By: Richard Koenig

Y – Yes, N – No, N/A – Not Applicable, and UK – Unknown

<i>MANAGERIAL CAPACITY</i>	Points	System
Asset management program	No	10
Documented bylaws or water system ordinances	No	5
Employee handbook	No	5
Written job descriptions	Yes	5
Secure and accessible water system records	Yes	5
Source water or wellhead protection plan	N/A	5
Regular communication with customers (Other than CCR)	No	5
Managerial Subtotal	40	
<i>FINANCIAL CAPACITY</i>		
Formal water system budget	No	10
Water rate or fee structure meets expenses	N/A	10
Annual water rate review	N/A	10
Capital reserve fund	No	10
Monthly expense & revenue reports to Board/Council	N/A	10
Annual outside financial audit	Yes	10
Financial Subtotal	60	
<i>TECHNICAL CAPACITY</i>		
Adequate source water capacity	Yes	10
Licensed operator	Yes	5
Operations & maintenance manual	Yes	5
Up-to-date distribution map	Yes	5
Water loss accounting	N/A	10
Water meters	Yes	10
Technical Subtotal	45	
Capacity Subtotal	145	
<i>OUTSTANDING VIOLATIONS (Subtract from Capacity Subtotal)</i>		
11 or more points on EPA's Enforcement Targeting Tool (ETT) list	No	-20
Significant Deficiencies - per deficiency	No	-10
Maximum Contaminant Levels - per violation	No	-10
Monitoring and Reporting - per violation	No	-5
Public Notice (CCR, other PN) - per violation	No	-5
Non-Compliance Subtotal	-50	
OVERALL CAPACITY RATING		

LICENSED WATER OPERATOR NEEDS ASSESSMENT

Is the Designated Water Operator In Responsible Charge (DO) assigned full-time water system duties (Is water all he/she does?): Y N

If no, what are the other duties that are assigned to the DO: Water operator share agreement

Do all licensed operators for the system have a commensurate grade of license compared to the system classification: Y N

If no, what is the reason: _____

Other licensed operators duties: Water operator share duties only

Are there unlicensed persons working on the water system: Y N

If yes, are they making any process control or system integrity decisions: Y N

If yes, what are those decisions: _____

Are there training needs that are currently not available to the system's licensed operators: Y N

If yes, what are those training needs: _____

What skills must an operator possess to work for this system: Appropriately licensed operator capable of operator sharing

What skills does the DO or other licensed operators need to develop for their jobs that they do not already possess: None

Does the PWS management have knowledge of the DO and other licensed operators training/continuing education needs: Y N Comments: Water operator share agreement

Is the system management supportive of the DO/other licensed operators attending continuing education workshops/conferences: Y N

If no, what assistance may the Department provide to improve this situation: _____

On average, how much training is each operator afforded every year: As much as needed

Comments on DO/Licensed Water Operator Needs: Water operator share agreement

WATER SOURCE INFORMATION

Source Type: Surface Water Infiltration Gallery Spring Well
 Other: _____

Does the system have a withdrawal (allocation) permit: Y N

 If yes, from whom and quantity: _____

Max. Daily (24-hour) Production Capability: N/A Total Production for past year: N/A

Population Served: 72 Source of population information (census, etc.): School enrollment

Number of Active Service Connections: 1

Complete a Source Water VA for each source and attach to sensitive / secure information sheet (Bulls eye, State only)

**VOLUNTARY PROGRAMS

**Does the system have a Watershed Management Program:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Does the system have a delineated Well Head Protection Area:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Has the WHPA officially been adopted by the system:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has a contaminant source inventory been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has the contaminant source inventory been updated:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Does the system have a delineated WDA (surface sources only):	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Has a contaminant inventory for the WDA been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Is there an ERP for spills within WHP or WDA areas:	Y <input checked="" type="checkbox"/>	N <input type="checkbox"/>	N/A <input type="checkbox"/>	
(Items below required for systems over 3,300 population.)				
**Has an EPA Vulnerability Assessment (VA) been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has certification documentation been submitted for the EPA VA:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	
**Has an EPA Emergency Response Plan (ERP) been completed:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Date: _____
**Has certification documentation been submitted for the EPA ERP:	Y <input type="checkbox"/>	N <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	

Comments: _____

DHHS-DPH will assess the following:

Is the source adequate to meet peak demands:	Y <input checked="" type="checkbox"/>	N <input type="checkbox"/>
Is all source water metered:	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
Are any source water facilities located within a 100-year flood plain:	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
If yes, list each facility: _____		
Have any source water facilities ever been flooded:	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
If yes, list each facility: _____		

Comments on Water Source: _____

CROSS-CONNECTION CONTROL PROGRAM

Name of person responsible for the administration and enforcement of the CCC Program: Larry Wennekamp

PWS Grade 6 Operators:

Name	License #	Expiration Date
Larry Wennekamp	6294	12/31/15

Does the system have an adopted resolution, ordinance, or other enforceable instrument that assures the CCC requirements are being met: Y N N/A Comments: _____

If yes, provide the following information: Ordinance #: _____ Other: Policy

Responsibility of PWS: Total responsibility

Responsibility of consumer: N/A

Fines or penalties for noncompliance: None

Date(s) of last cross-connection survey: 10/16/14 N/A

How were (are) surveys distributed: Visual inspection

% of residential surveys returned: N/A % of non-residential surveys returned: 100%

What actions are taken if surveys are not returned: N/A

Have cross-connections been properly addressed: Y N Comments: _____

Required testing frequency of assemblies: Annually

Have all backflow preventers been tested by a properly licensed G6 operator: Y N N/A

Are testing records for the last 5 years available: Y N

Is testing current: Y N

Does the PWS enforce the requirements of their cross-connection control program: Y N Comments: _____

Is an ongoing public information program being done (beyond the CCR addition): Y N

If yes, describe: Water operator training

Comments on Cross-Connection Control Program: Currently there are no testable assemblies.

ANNUAL REVIEW – SHORT AND LONG TERM PLANNING

Are records being kept to facilitate an annual review of the capabilities of the system: Y N

If yes, is an annual review being done: Y N

Have the following items been included in the annual review of the PWS
for the purpose of short (2 years) and long (10 years) term planning:

Item	Y	N	Comments
Source	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Storage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Distribution System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Population	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
PWS Value	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Water Quality	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Security/Vulnerability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Intended Capital Improvements for next 5 years:

- 1.) None
- 2.) _____
- 3.) _____
- 4.) _____
- 5.) _____

WATER QUALITY MONITORING

If the system has an AO, are the requirements of the order being followed: Y N N/A

If no, describe: _____

If the AO is for nitrate, list locations of all nitrate postings: _____

If the system has a current MCL violation, is the system taking the required actions: Y N N/A

If no, describe: _____

Is compliance water testing equipment calibrated or standardized: Y N N/A

Are calibration records readily available: Y N

What non-compliance water testing, if any, is routinely done: _____ None

List any established water quality goals: _____

Comments on Water Quality Monitoring: _____

DISTRIBUTION SYSTEM

Page 1 of 2

This is a non-community PWS without a distribution system.

Are there maps of the Distribution System(s): Y N

Date of Last Update: 2003

Are the following features shown on the distribution map(s):

Line and Valve Locations: Y N

Comments: _____

Line and Valve Sizes: Y N

Comments: _____

Line Materials: Y N

Comments: _____

Fire Hydrant Locations: Y N N/A

Comments: _____

Pressure-zone(s) Boundaries: Y N N/A

Comments: _____

Storage Facilities: Y N N/A

Comments: _____

Booster Pump Stations: Y N N/A

Comments: _____

Sampling Sites and Zone Boundaries: Y N

Comments: _____

Does the system have Dead-end Mains: Y N

Do Dead-ends have Flushing Capability: Y N N/A

Distribution System Map Comments: _____

Does the system retain records or documentation on the following:

O&M Distribution System Repairs: Y N

Leak Detection / Water Loss: Y N N/A

Water Loss last year: _____%

R&R / Water Loss Comments: _____

Does the system have a flushing program: Y N

Frequency: _____

Does the system utilize directional flushing: Y N

Frequency: _____

Does the system utilize pigging: Y N

Frequency: _____

Are valves inspected and exercised: Y N

Frequency: _____

Are fire hydrants inspected and operated routinely: Y N N/A

Frequency: _____

Are sampling stations available: Y N

Number: _____

Is there a common POE for more than one source: Y N

If yes, how many sources per POE: _____

Are the POE's metered: Y N

What is the pressure at each common POE: _____

Comments on POE's: _____

DISTRIBUTION SYSTEM

Page 2 of 2

Piping Materials (Indicate all types of piping existing in the distribution system; number of feet of each type **may** be included.)

C-900: <input type="checkbox"/> _____	C-909: <input type="checkbox"/> _____	PVC: <input checked="" type="checkbox"/> _____	Copper: <input type="checkbox"/> _____
Steel: <input type="checkbox"/> _____	Lead: <input type="checkbox"/> _____	AC: <input type="checkbox"/> _____	Concrete: <input type="checkbox"/> _____
Ductile Iron: <input type="checkbox"/> _____	CIP: <input type="checkbox"/> _____	SandCIP: <input type="checkbox"/> _____	Other: <input type="checkbox"/> _____

Size of Pipe (Indicate each pipe size present in the distribution system; number of feet of each size **may** be included.)

1" <input checked="" type="checkbox"/> _____	2" <input type="checkbox"/> _____	3" <input type="checkbox"/> _____	4" <input type="checkbox"/> _____
6" <input type="checkbox"/> _____	8" <input type="checkbox"/> _____	10" <input type="checkbox"/> _____	12" <input type="checkbox"/> _____
14" <input type="checkbox"/> _____	16" <input type="checkbox"/> _____	18" <input type="checkbox"/> _____	24" <input type="checkbox"/> _____
36" <input type="checkbox"/> _____	Other: _____		

Comments: All internal piping.

The following applies to all PWS

Does the system have any lead service lines: Y N Unknown

If yes, does the system have a removal or replacement method: Y N

If yes, describe: _____

Where does the system's responsibility for the distribution system end (corp stop, curb stop, etc.): At the last faucet

Where is the point of maximum water residence time in the distribution system: In the northwest classroom

Disinfectant Residual Check: POE: N/A mg/L Max. Residence Time: N/A mg/L

Other Checks: N/A

Frequency of Checking Distribution Disinfectant Residual: N/A

Test Kit Used: N/A

Typical Distribution System Pressure Range (pressure fluctuation): 20 psi

Pressure at Highest Elevation (lowest pressure): 25 psi Location (address or physical): At the school building

Are pressure readings routinely taken from the distribution system: Y N

Frequency: _____

Comments on Distribution System: _____

CONTROL SYSTEMS

Age of Control System or Installation Date: 2002

Control Type: Pressure Switch

Mode of Communications: Phone: _____

Leased: _____

Owned: _____

Radio: _____

Hard Wired: _____

Other: _____

Is there a back-up communications system: Y N N/A

Describe: _____

Is a UPS available: Y N If yes, at all sites: Y N

Duration of Backup: _____

Does the control system automatically log system data: Y N

If yes, what data is automatically logged: _____

Frequency of Datalogging: _____

Does the control system generate automatic reports: Y N

If yes, what reports: _____

Frequency of Automatic Reports: _____

Is there manual override capability in the control system: Y N

If yes, describe: Vise grip

Who has the authority to make set-point changes (provide a name): Water operator in conjunction with well driller

Describe security measures for the control systems: Locked and secured facility

Is a spare parts inventory maintained on hand: Y N Comments: _____

Comments on Control Systems: _____

SOURCE FACILITIES – GROUNDWATER SUPPLY FACILITIES

(Complete one sheet per source or well.)

Well ID #: 19122691

Well Common Name: The Well

DNR Registration #: G-120587

Well Status: Active

Comments: _____

If INACTIVE, is well disconnected from the system: Y N Decommissioned properly: Y N

Is this well part of a combined POE to the distribution system: Y N N/A If yes, which one: _____

Frequency site is inspected by PWS: Other Describe Other: Annually

Is the well sealed properly at the surface: Y N Comments: _____

Casing extends min of 18"(CWS) or 12"(NCWS) above well slab, floor, or ground surface: Y N

Motor HP: 1 Pump Type: Sub. Well Depth: 230' Well Casing Diameter: 4"

Screen Const. Type: SS Top of Screen Depth: 225' Casing Type: Steel Pump Setting: 210'

Is the well vent termination and screening acceptable: Y N Size: 3/8" Comments: _____

Well blow off size: N/A Is blow off properly capped or screened: Y N N/A

Is a sampling tap available: Y N Is the sample tap smooth nosed: Y N

Is a pressure gauge available: Y N Working: Y N Observed pressure gauge reading: 36 psi Static

Is a chemical injection tap available: Y N Chemical tap size: 1/2"

Is an approved electrical outlet available for chemical tap: Y N Is this a GFI outlet: Y N

Is well metered: Y N Type: _____ Size: _____" Make/Model: _____ Serial #: _____

Electric meter reading: _____ Water meter reading: _____ Hr. meter reading: _____

Are drawdown readings taken routinely: Y N Frequency: _____ Airline Length: _____'

Static Water Level: 175' Pumping Water Level: 180' Drawdown: 5 Available DD: 35'/30' - P

Are cross-connection requirements adequately met: Y N

Are chemicals injected at the well: Y N If yes, what chemical(s): Emergency chlorination only

Observed condition of piping and valving: Good; paint OK and no corrosion

Observed condition of electrical systems: Good; everything appears OK

Is back-up power available: Y N If yes, type: X Describe Other: _____

Size: _____ KW _____ Hp _____ RPM for PTO or Belt Drive

If exercised, how often: _____ Under load: Y N

Is the facility well maintained and secure: Y N Describe security measures: Locked and secured facility

If necessary, is appropriate signage in place: Y N N/A

Does well meet criteria for potential GWUDI: Y N Unknown

Has the source been deemed to be GWUDI: Y N If yes, date of determination: _____

Are there any encroachments on this well: Y N If yes, are they pre-existing or new: Pre New

Current well vulnerability rating: Vulnerable Non-Vulnerable

Comments on this Well: _____

FLOW CONTROL AND METERING

Is source water influent metered: Y N

Are finished water outlets metered: Y N

Meter Type	Size	Make	Model	Location	Use
Positive Displacement	3/4"			Source	Total Water Treated
	,			X	
	,			X	
	,			X	
	,			X	
	,			X	
	,			X	

Comments on Flow Control and Metering: _____

TREATMENT FACILITIES AND PROCESSES

Is the treatment plant located within 100-year floodplain: Y N Comments: _____

Are there any potential contamination sources in the vicinity of the plant: Y N

If yes, describe: _____

Are the grounds and facility well maintained: Y N

Is the facility staffed 24 hours per day: Y N

If no, what are the normal operating shifts: During School hours

Is the facility secure from trespassers and vandalism: Y N

If yes, describe security measures: Limited access room

Is the system currently using or participating in any type of optimization programs: Y N

ATTACH A FLOW DIAGRAM (LINE DRAWING) OF THE FACILITY SHOWING FLOW DIRECTION
AND CHEMICAL INJECTION POINTS FROM THE SOURCE(S) THROUGH ALL TREATMENT PROCESSES
INCLUDING CLEAR WELL STORAGE FOR ALL OPERATING SCENARIOS.

Historical Daily Maximum Production over last 3 years: 200 GPD

Are there any limitations to plant flows: Y N

If yes, describe: _____

Is there an emergency power source: Y N Type: _____

Frequency of Testing of Emergency Power Source: _____

Is there a preventative maintenance program for the treatment plant, associated equipment, and facilities: Y N

TREATMENT PROCESS BEING USED

Conventional Filtration _____

Direct Filtration _____

In-Line Filtration _____

Slow-Sand Filtration _____

Single-Stage Softening _____

Two-Stage Softening _____

Conventional Filtration / Softening _____

Are there Split and Complex Treatment Trains: Y N

Membrane Filtration _____

Micro-Filtration _____

Ultra-Filtration _____

Nano-Filtration _____

Reverse Osmosis _____

Greensand Filtration _____

Ion-exchange _____

Purpose: _____

Aeration _____

Type: _____

Disinfection _____

Pre _____

Post _____

Other: _____

Oxidation _____

Purpose: _____

Sequestering _____

Purpose: _____

Fluoridation _____

Other Processes: _____

Individual Processes or Package Plant: Package Plant

If package plant/treatment unit: Brand Name: Culligan

Model: Medalist Series

Comments on Treatment Facilities and Processes: Treatment Plant is maintained by Culligan

CHEMICALS AND CHEMICAL FEED SYSTEMS

(This sheet is needed for any system required to comply with 179 NAC 22-005 Item 6.)

Chemical Name	Day Tank Capacity in gal.	Average Daily Feed	Certified By	Measured By	Safety Equip.	MSDS Avail.	Labeling & Signage	Spill Containment	Comments
Sodium Hypochlorite	N/A	N/A	1	O	Yes	Yes	Yes	Yes	Emergency chlorination only

Certification Codes: 1 = NSF 2 = UL 3 = AWWA Standards
Measurement Codes: S = Scale L = Labeled T = Tank Marked O = Other
Safety Equip., MSDS Avail., Labeling & Signage, Spill Containment = Yes or No

Are MSDS(s) readily accessible to all personnel: Y N Comments: _____
 Is the appropriate chemical safety equipment available to all personnel: Y N Comments: _____
 Are there any visible problems with the application points: Y N Comments: _____
 Describe security measures for the chemical storage: N/A

CHEMICAL FEED EQUIPMENT SPECIFICATIONS

Description	Make	Model #	Feed Range	NSF 61 Cert. (Y or N)	Method of Setting Feed Rate		
					Well or Motor Paced	Flow Paced	Manual Other
Peristaltic Pump	Stenner	45MHP22	22 GPD	Yes	X		

Are back-up units available for all feeders: Y N Comments: _____
 Is appropriate cross-connection control in place for chemical feeders: Y N Comments: _____
 Are these chemicals fed at a chemical feed facility: Y N If no, where are they fed: At Well G-120587 (Well # 19122691 -The Well)

Comments on Chemicals, Chemical Feed Systems, and Chemical Feed Equipment: Emergency chlorination only

HYDROPNUEMATIC AND PRESSURE TANKS

(Complete one sheet per tank brand/model.)

Brand of Tank(s): Well Rite

Model of Tank(s): WR-200

Number of Tanks: 1

Wells or water source(s) tank(s) is/are used for: Well #19122691

Type: Air-Diaphragm

Describe Other: _____

Installation Date(s): 2002

Are these tanks used to prevent water hammer: Y N

Is tank located completely above ground: Y N

Date of last internal inspection if applicable: _____ Comments: _____

ASME plate information: _____ N/A

Is a manway available: Y N Shape: X Size: W: _____" H: _____" or D: _____" x _____"

Is there a functioning pressure relief valve: Y N

Is there a functioning pressure gauge: Y N If yes, psi: 36

What are the pump On and Off pressure settings: On: 25 Off: 45

Is there an automatic control system for water / air ratio: Y N N/A

If yes, are air injection lines filtered: Y N

Is there a sight glass or other water level indicator: Y N N/A If other, describe: _____

Overall condition of tank(s): Excellent

Describe security measures for the tanks: Locked and secured facility

Comments on Hydropnuematic and Pressure Tanks: _____

**THE FOLLOWING MARKED SANITARY SURVEY
COMPONENTS ARE NOT APPLICABLE TO THIS PWS**

Cross-Connection Control Program	<input type="checkbox"/>
Source Facilities – Groundwater Supply Facilities	<input type="checkbox"/>
Well Information	<input type="checkbox"/>
Surface Water Supplies and Facilities	<input checked="" type="checkbox"/>
Infiltration Gallery Facilities	<input checked="" type="checkbox"/>
Spring Source Facilities	<input checked="" type="checkbox"/>
Transmission of Source Water	<input checked="" type="checkbox"/>
Distribution System Pumps and Pump Facilities	<input checked="" type="checkbox"/>
Treatment Facilities and Processes	<input type="checkbox"/>
Presedimentation Basins	<input checked="" type="checkbox"/>
Flow Control and Metering	<input type="checkbox"/>
Rapid Mix Process	<input checked="" type="checkbox"/>
Chemicals and Chemical Feed Systems	<input type="checkbox"/>
Chemical Feed Equipment Specifications	<input type="checkbox"/>
Coagulation and Flocculation	<input checked="" type="checkbox"/>
Sedimentation / Clarification	<input checked="" type="checkbox"/>
Pressure Filters	<input checked="" type="checkbox"/>
Gravity Filters	<input checked="" type="checkbox"/>
Disinfection Processes	<input checked="" type="checkbox"/>
Ground and Elevated Storage Tank Facilities	<input checked="" type="checkbox"/>
Ground and Elevated Storage Tank Facilities Components	<input checked="" type="checkbox"/>
Hydropneumatic and Pressure Tanks	<input type="checkbox"/>

Inspector's Signature: *[Handwritten Signature]*

System Representative: *[Handwritten Signature]*

Date Inspection Completed: *October 16, 2014*

SENSITIVE / SECURE INFORMATION

PWS Name: Colfax County District #24

County: Colfax

PWS ID#: NE31-50122

Date of Survey: 10/16/14

WELL INFORMATION

Well ID#	Well Capacity	Chemicals Injected (Y/N)	GPS Location
G-120587 19122691 The Well	10 GPM	No	N <u>41° 31' 32.8"</u> W <u>97° 03' 34.9"</u> Elevation <u>1572'</u>

STORAGE FACILITIES

Facility Name	Physical Location of Facility	PSI	Capacity	GPS Location
Pressure Tank	School basement	42	20 gallons	N <u>41° 31' 32.6"</u> W <u>97° 03' 35.2"</u> Elevation <u>1597'</u>

DISTRIBUTION SYSTEM GPS DATA

Location of Geographical Center of Distribution System	GPS Location
School building	N <u>41° 31' 33.6"</u> W <u>97° 03' 35.3"</u> Elevation <u>1597'</u>

CHEMICALS AND CHEMICAL FEED SYSTEMS

Name of Chemical Stored	Location of Chemicals, Chemical Storage, and Chemical Feed Systems	Lbs./Gallons of Chemical Stored

Name of Chemical Feed Facility and Type of Chemical Fed	GPS Location if different from well locations
	N <u>° ' "</u> W <u>° ' "</u> Elevation <u>'</u>
	N <u>° ' "</u> W <u>° ' "</u> Elevation <u>'</u>

TREATMENT FACILITIES AND PROCESSES

1. Physical location and directions to treatment facilities: 1098 Road 10, Schuyler, NE 68661

Treatment Process/Name	Design Cap. of Process	GPS Location if applicable
Treatment Plant TP001	1.7 MGD	N <u>41° 31' 32.6"</u> W <u>97° 03' 35.2"</u> Elevation <u>1597'</u>

2. List potential contaminant sources in the vicinity of the treatment facilities: None

3. Design capacity of treatment plant: .013 MGD

FLOW CONTROL AND METERING

Name and Location of Finished Water Outlets	Meter Type and Reading	GPS Location
		N <u>° ' "</u> W <u>° ' "</u> Elevation <u>'</u>
		N <u>° ' "</u> W <u>° ' "</u> Elevation <u>'</u>
		N <u>° ' "</u> W <u>° ' "</u> Elevation <u>'</u>

GPS DATA

PWS Name: Colfax County District #24

Account # NE 31 - 50122

WSF ID #: NE3150122691

Waypoint: 50122A

Reading Location: East End of School Building

GPS Reading: N 41° 31' 32.8" W 097° 03' 35.1"

Collection Date: April 21, 2003

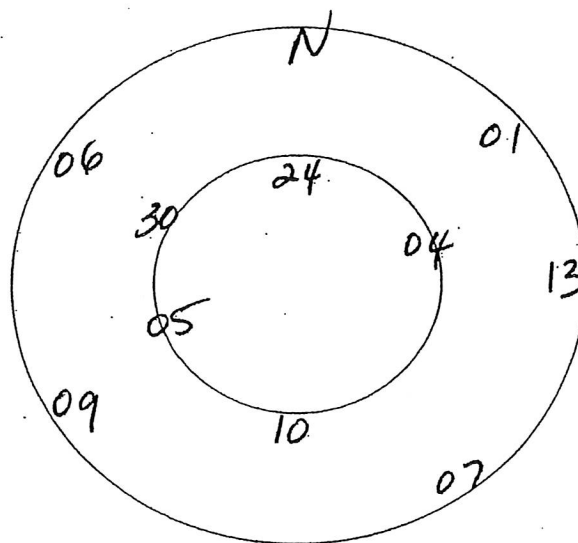
Altitude (Feet): 1572

Collection Time: 11:58 A.M.

PDOP (Must be less than 5)/Average: 20.6

If PDOP is not available, indicate satellite strength (from Garmin display) and draw constellation below:

Signal Strength ↑												
Satellite Number →	0	0	0	0	0	0	1	1	2	3		
	1	4	5	6	7	9	0	3	4	0		



GPS DATA

PWS Name: Colfax County District #24

Account # NE 31-50122

WSF ID #: NE3150122ST1 & NE3150122950

Waypoint: 50122B

Reading Location: North side of the school building

GPS Reading: N 41° 31' 33.6"

W 97° 03' 35.3"

Collection Date: April 21, 2003

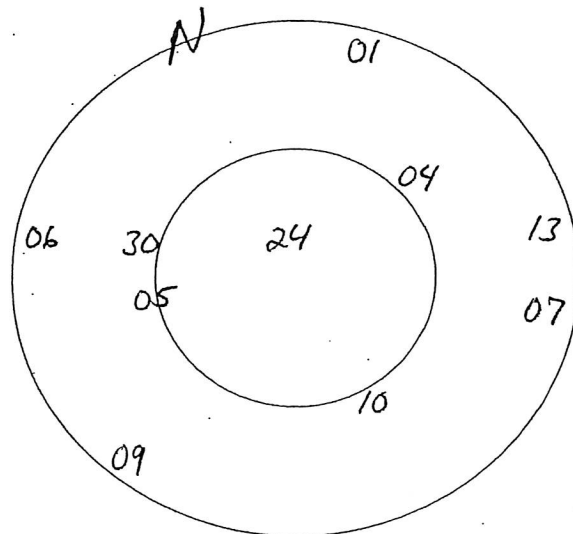
Altitude (Feet): 1597

Collection Time: 12:02 P.M.

PDOP (Must be less than 5)/Average: 25.7

Indicate satellite strength (from Garmin display) and draw constellation below:

Signal Strength ↑											
Satellite Number →	0	0	0	0	0	0	1	1	2	3	
	1	4	5	6	7	9	0	3	4	0	



PUBLIC WATER WELL

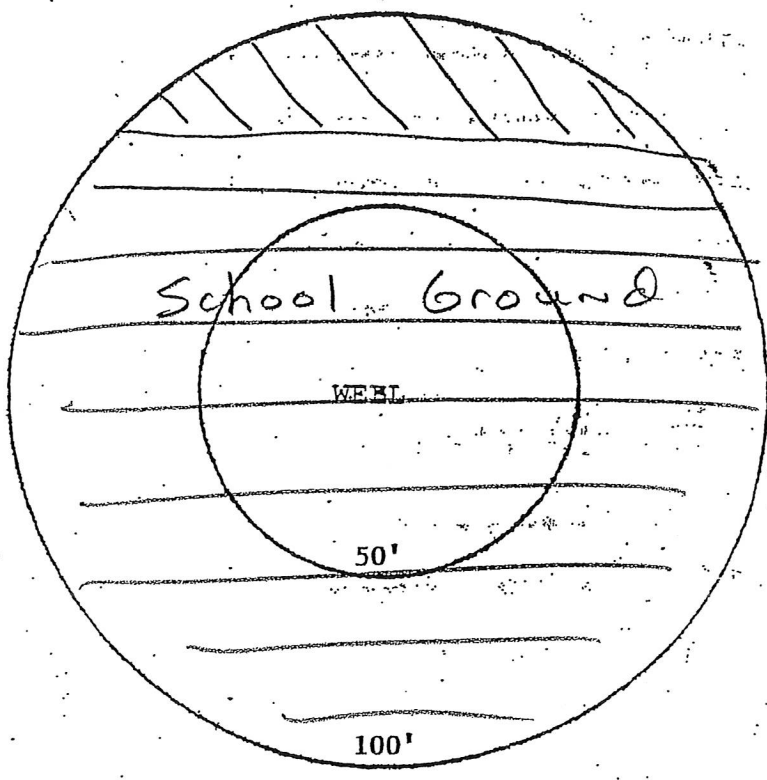
VULNERABILITY ASSESSMENT

WATER SUPPLY SYSTEM Coffax County District #24 WELL I.D. 19122691

INITIAL RATING NV BY Richard Koerig DATE 4-21-03
(V OR NV) (STATE FIELD PERSON)

AREA MAP
Scale: 1" = 500'

NO Change
Verified By
RAV 10-25-05
8-27-08
10-16-14



POINT SOURCES:
(Numbers)

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____

NON-POINT SOURCES:
(Shaded)

Residential Crops Irrigated Crops Other Or

DRAINAGE:
(ARROWS)

Surface Sub-surface flow

Well G-120587 (Well # 191222691 - The Well) Distribution System 950
Storage Facility ST1 (Pressure Tank) Treatment Plant TP001

Rd 11

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Google earth

J

November 5, 2014

Colfax County School District # 1
Mr. Dan Hoelsing, Superintendent
401 Adam Street
Schulyer, NE 68661

RE: ROUTINE SANITARY SURVEY, PWS - COLFAX COUNTY SCHOOL DISTRICT # 1-
NE3150126, COLFAX COUNTY

Dear Mr. Hoelsing:

On October 16, 2014 a survey of the Colfax County School District # 1 PWS (the system) was conducted by Richard Koenig accompanied by Larry Wennekamp, representing the system, to determine the systems compliance with Title 179 NAC *Regulations Governing Public Water Supply Systems*. Findings of the inspection were discussed with Larry Wennekamp at the completion of the inspection. This letter serves as official notification from the Department to the system that no deficiencies were found during the RSS.

If you wish to discuss the findings of this RSS, please contact me at the address listed below, by E-mail at rich.koenig@nebraska.gov, or by phone at (402) 370-3114.

As a reminder, prior to making any modifications or alterations to your public water system, please contact DHHS Engineering Services at (402)471-0597 to determine if plans and specifications prepared by a Nebraska registered professional engineer are required.

Sincerely,



Richard A. Koenig
DHHS, DPH
Northeast Regional Office
209 North 5th Street
Norfolk, NE 68701

pc Larry Wennekamp
Lincoln Master File



**Nebraska Department of Health and Human Services
Division of Public Health – Office of Drinking Water
Public Water Supply Routine Sanitary Survey**

PWSID #: NE31-50126 PWS Name: Colfax County District #1
 Permit Issue Date: 4/19/00 County: Colfax NRD #: 18 System Class: 4 Type of System: NTNC
 Accompanied By: Larry Wennekamp Title: Water Operator
 Governing Body: School Board Is there a defined organizational structure for decision making: Y N
 RSS Date: 10/16/14 Last RSS Date: 10/19/11 Inspected By: Richard Koenig
 Is the operator in responsible charge properly licensed: Y N
 Do all other operators that make process control / system integrity decisions have at least a Grade 4 license: Y N

FINANCIAL INFORMATION

% Metered Connections: 0%

System Interconnections: None

Reason: Purchase Sell Emergency
 Reason: Purchase Sell Emergency
 Reason: Purchase Sell Emergency

Comments: _____

Is operating budget available for inspection: Y N

Planned or Actual for Year: _____

(Procure a copy of the system's operating budget and water rate structure and attach to survey.)

SYSTEM RECORDS / PROGRAMS

	S	U	NA	Comments
System Maps	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Water Quality / Sample Results	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Water Production Records	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Chemical Use Records	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Maintenance Records	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Customer Complaints	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Cross-Connection Control Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Copy of Sampling Plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Wellhead Encroachment Policy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date Adopted: _____ Description: <u>Ownership</u>
Emergency Phone List	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Emergency Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Expiration Date: <u>6/25/2017</u>
Planning Records	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(Master Plan)
CCR(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
O&M Manual	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Provisions For Drought Mitigation/Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Other Records and Comments: There is no set water budget. The water is part of the overall school budget.

NEBRASKA SUSTAINABILITY CHECKLIST FOR PUBLIC WATER SYSTEMS

CAPACITY ASSURANCE

System Name: Colfax County District #1

Community NTNC

Date: 10/16/14

Water Connections: 1

Population: 38

PWSID #: NE31-50126

Assessment Completed By: Richard Koenig

Y – Yes, N – No, N/A – Not Applicable, and UK – Unknown

		Points	System
MANAGERIAL CAPACITY			
Asset management program	No	10	
Documented bylaws or water system ordinances	No	5	
Employee handbook	No	5	
Written job descriptions	Yes	5	
Secure and accessible water system records	Yes	5	
Source water or wellhead protection plan	N/A	5	
Regular communication with customers (Other than CCR)	No	5	
Managerial Subtotal		40	
FINANCIAL CAPACITY			
Formal water system budget	No	10	
Water rate or fee structure meets expenses	N/A	10	
Annual water rate review	N/A	10	
Capital reserve fund	No	10	
Monthly expense & revenue reports to Board/Council	N/A	10	
Annual outside financial audit	Yes	10	
Financial Subtotal		60	
TECHNICAL CAPACITY			
Adequate source water capacity	Yes	10	
Licensed operator	Yes	5	
Operations & maintenance manual	Yes	5	
Up-to-date distribution map	Yes	5	
Water loss accounting	N/A	10	
Water meters	No	10	
Technical Subtotal		45	
Capacity Subtotal		145	
OUTSTANDING VIOLATIONS (Subtract from Capacity Subtotal)			
11 or more points on EPA's Enforcement Targeting Tool (ETT) list	No	-20	
Significant Deficiencies - per deficiency	No	-10	
Maximum Contaminant Levels - per violation	No	-10	
Monitoring and Reporting - per violation	No	-5	
Public Notice (CCR, other PN) - per violation	No	-5	
Non-Compliance Subtotal		-50	
OVERALL CAPACITY RATING			

LICENSED WATER OPERATOR NEEDS ASSESSMENT

Is the Designated Water Operator In Responsible Charge (DO) assigned full-time water system duties (Is water all he/she does?): Y N

If no, what are the other duties that are assigned to the DO: Water operator share agreement

Do all licensed operators for the system have a commensurate grade of license compared to the system classification:
Y N

If no, what is the reason: _____

Other licensed operators duties: Water operator share duties only

Are there unlicensed persons working on the water system: Y N

If yes, are they making any process control or system integrity decisions: Y N

If yes, what are those decisions: _____

Are there training needs that are currently not available to the system's licensed operators: Y N

If yes, what are those training needs: _____

What skills must an operator possess to work for this system: Appropriately licensed operator capable of operator sharing

What skills does the DO or other licensed operators need to develop for their jobs that they do not already possess: None

Does the PWS management have knowledge of the DO and other licensed operators training/continuing education needs:
Y N Comments: Water operator share agreement

Is the system management supportive of the DO/other licensed operators attending continuing education workshops/conferences: Y N

If no, what assistance may the Department provide to improve this situation: _____

On average, how much training is each operator afforded every year: As much as needed

Comments on DO/Licensed Water Operator Needs: Water operator share agreement

WATER SOURCE INFORMATION

Source Type: Surface Water Infiltration Gallery Spring Well
 Other: _____

Does the system have a withdrawal (allocation) permit: Y N

If yes, from whom and quantity: _____

Max. Daily (24-hour) Production Capability: N/A Total Production for past year: N/A

Population Served: 38 Source of population information (census, etc.): School enrollment

Number of Active Service Connections: 1

Complete a Source Water VA for each source and attach to sensitive / secure information sheet (Bulls eye, State only)

**VOLUNTARY PROGRAMS

- | | | | | |
|---|---------------------------------------|----------------------------|---|-------------|
| **Does the system have a Watershed Management Program: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | |
| **Does the system have a delineated Well Head Protection Area: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | |
| **Has the WHPA officially been adopted by the system: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | Date: _____ |
| **Has a contaminant source inventory been completed: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | Date: _____ |
| **Has the contaminant source inventory been updated: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | Date: _____ |
| **Does the system have a delineated WDA (surface sources only): | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | |
| **Has a contaminant inventory for the WDA been completed: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | Date: _____ |
| **Is there an ERP for spills within WHP or WDA areas: | Y <input checked="" type="checkbox"/> | N <input type="checkbox"/> | N/A <input type="checkbox"/> | |
| (Items below required for systems over 3,300 population.) | | | | |
| **Has an EPA Vulnerability Assessment (VA) been completed: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | Date: _____ |
| **Has certification documentation been submitted for the EPA VA: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | |
| **Has an EPA Emergency Response Plan (ERP) been completed: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | Date: _____ |
| **Has certification documentation been submitted for the EPA ERP: | Y <input type="checkbox"/> | N <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> | |

Comments: _____

DHHS-DPH will assess the following:

- Is the source adequate to meet peak demands: Y N
- Is all source water metered: Y N
- Are any source water facilities located within a 100-year flood plain: Y N
- If yes, list each facility: _____
- Have any source water facilities ever been flooded: Y N
- If yes, list each facility: _____

Comments on Water Source: _____

CROSS-CONNECTION CONTROL PROGRAM

Name of person responsible for the administration and enforcement of the CCC Program: Larry Wennekamp

PWS Grade 6 Operators:

Name	License #	Expiration Date
Larry Wennekamp	6294	12/31/15

Does the system have an adopted resolution, ordinance, or other enforceable instrument that assures the CCC requirements are being met: Y N N/A Comments: _____

If yes, provide the following information: Ordinance #: _____ Other: Policy

Responsibility of PWS: Total responsibility

Responsibility of consumer: N/A

Fines or penalties for noncompliance: None

Date(s) of last cross-connection survey: 10/16/14 N/A

How were (are) surveys distributed: Visual inspection

% of residential surveys returned: N/A % of non-residential surveys returned: 100%

What actions are taken if surveys are not returned: N/A

Have cross-connections been properly addressed: Y N Comments: _____

Required testing frequency of assemblies: Annually

Have all backflow preventers been tested by a properly licensed G6 operator: Y N N/A

Are testing records for the last 5 years available: Y N

Is testing current: Y N

Does the PWS enforce the requirements of their cross-connection control program: Y N Comments: _____

Is an ongoing public information program being done (beyond the CCR addition): Y N

If yes, describe: Water operator training

Comments on Cross-Connection Control Program: Currently there are no testable assemblies.

ANNUAL REVIEW – SHORT AND LONG TERM PLANNING

Are records being kept to facilitate an annual review of the capabilities of the system: Y N

If yes, is an annual review being done: Y N

Have the following items been included in the annual review of the PWS
for the purpose of short (2 years) and long (10 years) term planning:

Item	Y	N	Comments
Source	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Storage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Distribution System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Population	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
PWS Value	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Water Quality	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Security/Vulnerability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Intended Capital Improvements for next 5 years:

- 1.) None
- 2.) _____
- 3.) _____
- 4.) _____
- 5.) _____

WATER QUALITY MONITORING

If the system has an AO, are the requirements of the order being followed: Y N N/A

If no, describe: _____

If the AO is for nitrate, list locations of all nitrate postings: _____

If the system has a current MCL violation, is the system taking the required actions: Y N N/A

If no, describe: _____

Is compliance water testing equipment calibrated or standardized: Y N N/A

Are calibration records readily available: Y N

What non-compliance water testing, if any, is routinely done: _____ None

List any established water quality goals: _____

Comments on Water Quality Monitoring: _____

DISTRIBUTION SYSTEM

Page 1 of 2

This is a non-community PWS without a distribution system.

Are there maps of the Distribution System(s): Y N

Date of Last Update: 2003

Are the following features shown on the distribution map(s):

Line and Valve Locations: Y N

Comments: _____

Line and Valve Sizes: Y N

Comments: _____

Line Materials: Y N

Comments: _____

Fire Hydrant Locations: Y N N/A

Comments: _____

Pressure-zone(s) Boundaries: Y N N/A

Comments: _____

Storage Facilities: Y N N/A

Comments: _____

Booster Pump Stations: Y N N/A

Comments: _____

Sampling Sites and Zone Boundaries: Y N

Comments: _____

Does the system have Dead-end Mains: Y N

Do Dead-ends have Flushing Capability: Y N

Distribution System Map Comments: _____

Does the system retain records or documentation on the following:

O&M Distribution System Repairs: Y N

Leak Detection / Water Loss: Y N N/A

Water Loss last year: _____%

R&R / Water Loss Comments: _____

Does the system have a flushing program: Y N

Frequency: _____

Does the system utilize directional flushing: Y N

Frequency: _____

Does the system utilize pigging: Y N

Frequency: _____

Are valves inspected and exercised: Y N

Frequency: _____

Are fire hydrants inspected and operated routinely: Y N N/A

Frequency: _____

Are sampling stations available: Y N

Number: _____

Is there a common POE for more than one source: Y N

If yes, how many sources per POE: _____

Are the POE's metered: Y N

What is the pressure at each common POE: _____

Comments on POE's: _____

DISTRIBUTION SYSTEM

Page 2 of 2

Piping Materials (Indicate all types of piping existing in the distribution system; number of feet of each type may be included.)

C-900: <input type="checkbox"/> _____	C-909: <input type="checkbox"/> _____	PVC: <input type="checkbox"/> _____	Copper: <input checked="" type="checkbox"/> _____
Steel: <input type="checkbox"/> _____	Lead: <input type="checkbox"/> _____	AC: <input type="checkbox"/> _____	Concrete: <input type="checkbox"/> _____
Ductile Iron: <input type="checkbox"/> _____	CIP: <input type="checkbox"/> _____	SandCIP: <input type="checkbox"/> _____	Other: <input type="checkbox"/> _____

Size of Pipe (Indicate each pipe size present in the distribution system; number of feet of each size may be included.)

1" <input type="checkbox"/> _____	2" <input type="checkbox"/> _____	3" <input type="checkbox"/> _____	4" <input type="checkbox"/> _____
6" <input type="checkbox"/> _____	8" <input type="checkbox"/> _____	10" <input type="checkbox"/> _____	12" <input type="checkbox"/> _____
14" <input type="checkbox"/> _____	16" <input type="checkbox"/> _____	18" <input type="checkbox"/> _____	24" <input type="checkbox"/> _____
36" <input type="checkbox"/> _____	Other: <u>1.25"</u>		

Comments: All internal piping.

The following applies to all PWS

Does the system have any lead service lines: Y N Unknown

If yes, does the system have a removal or replacement method: Y N

If yes, describe: _____

Where does the system's responsibility for the distribution system end (corp stop, curb stop, etc.): At the last faucet

Where is the point of maximum water residence time in the distribution system: In the east classroom

Disinfectant Residual Check: POE: N/A mg/L Max. Residence Time: N/A mg/L

Other Checks: N/A

Frequency of Checking Distribution Disinfectant Residual: N/A

Test Kit Used: N/A

Typical Distribution System Pressure Range (pressure fluctuation): 30 psi

Pressure at Highest Elevation (lowest pressure): 32 psi

Location (address or physical): At the school building

Are pressure readings routinely taken from the distribution system: Y N

Frequency: _____

Comments on Distribution System: _____

CONTROL SYSTEMS

Age of Control System or Installation Date: Unknown Control Type: Pressure Switch

Mode of Communications: Phone: _____ Leased: _____ Owned: _____
 Radio: _____ Hard Wired: _____ Other: _____

Is there a back-up communications system: Y N N/A Describe: _____

Is a UPS available: Y N If yes, at all sites: Y N Duration of Backup: _____

Does the control system automatically log system data: Y N

 If yes, what data is automatically logged: _____

 Frequency of Datalogging: _____

Does the control system generate automatic reports: Y N

 If yes, what reports: _____

 Frequency of Automatic Reports: _____

Is there manual override capability in the control system: Y N

 If yes, describe: Vise grip

Who has the authority to make set-point changes (provide a name): Water operator in conjunction with well driller

Describe security measures for the control systems: Locked and secured facility

Is a spare parts inventory maintained on hand: Y N Comments: _____

Comments on Control Systems: _____

SOURCE FACILITIES – GROUNDWATER SUPPLY FACILITIES

(Complete one sheet per source or well.)

Well ID #: 19126681 Well Common Name: The Well DNR Registration #: G-120611
Well Status: Active Comments: _____
If INACTIVE, is well disconnected from the system: Y N Decommissioned properly: Y N
Is this well part of a combined POE to the distribution system: Y N N/A If yes, which one: _____
Frequency site is inspected by PWS: Daily Describe Other: _____
Is the well sealed properly at the surface: Y N Comments: _____
Casing extends min of 18”(CWS) or 12”(NCWS) above well slab, floor, or ground surface: Y N
Motor HP: Unknown Pump Type: Sub. Well Depth: Unknown Well Casing Diameter: Unknown
Screen Const. Type: Unknown Top of Screen Depth: Unknown Casing Type: Unknown Pump Setting: Unknown
Is the well vent termination and screening acceptable: Y N Size: 3/8” Comments: _____
Well blow off size: N/A Is blow off properly capped or screened: Y N N/A
Is a sampling tap available: Y N Is the sample tap smooth nosed: Y N
Is a pressure gauge available: Y N Working: Y N Observed pressure gauge reading: 40 psi Static
Is a chemical injection tap available: Y N Chemical tap size: 1/2”
Is an approved electrical outlet available for chemical tap: Y N Is this a GFI outlet: Y N
Is well metered: Y N Type: _____ Size: _____” Make/Model: _____ Serial #: _____
Electric meter reading: _____ Water meter reading: _____ Hr. meter reading: _____
Are drawdown readings taken routinely: Y N Frequency: _____ Airline Length: _____’
Static Water Level: Unknown Pumping Water Level: Unknown Drawdown: N/A Available DD: N/A
Are cross-connection requirements adequately met: Y N
Are chemicals injected at the well: Y N If yes, what chemical(s): Emergency chlorination
Observed condition of piping and valving: Good; paint OK and no corrosion
Observed condition of electrical systems: Good; everything appears OK
Is back-up power available: Y N If yes, type: X Describe Other: _____
Size: _____ KW _____ Hp _____ RPM for PTO or Belt Drive
If exercised, how often: _____ Under load: Y N
Is the facility well maintained and secure: Y N Describe security measures: Locked and secured facility
If necessary, is appropriate signage in place: Y N N/A
Does well meet criteria for potential GWUDI: Y N Unknown
Has the source been deemed to be GWUDI: Y N If yes, date of determination: _____
Are there any encroachments on this well: Y N If yes, are they pre-existing or new: Pre New
Current well vulnerability rating: Vulnerable Non-Vulnerable
Comments on this Well: _____

CHEMICALS AND CHEMICAL FEED SYSTEMS

(This sheet is needed for any system required to comply with 179 NAC.22-005 Item 6.)

Chemical Name	Day Tank Capacity in gal.	Average Daily Feed	Certified By	Measured By	Safety Equip.	MSDS Avail.	Labeling & Signage	Spill Containment	Comments
Sodium Hypochlorite	N/A	N/A	1	O	Yes	Yes	Yes	Yes	Emergency chlorination only

Certification Codes: 1 = NSF 2 = UL 3 = AWWA Standards Measurement Codes: S = Scale L = Labeled T = Tank Marked O = Other

Safety Equip., MSDS Avail., Labeling & Signage, Spill Containment = Yes or No

- Are MSDS(s) readily accessible to all personnel: Y N Comments: _____
- Is the appropriate chemical safety equipment available to all personnel: Y N Comments: _____
- Are there any visible problems with the application points: Y N Comments: _____
- Describe security measures for the chemical storage: N/A

CHEMICAL FEED EQUIPMENT SPECIFICATIONS

Description	Make	Model #	Feed Range	NSF 61 Cert. (Y or N)	Method of Setting Feed Rate		
					Well or Motor Paced	Flow Paced	Other
Peristaltic Pump	Stenner	45MPH22	22 GPD	Yes	X		

- Are back-up units available for all feeders: Y N Comments: _____
- Is appropriate cross-connection control in place for chemical feeders: Y N Comments: _____
- Are these chemicals fed at a chemical feed facility: Y N If no, where are they fed: At Well G-120611 (Well # 19126681 -The Well)
- Comments on Chemicals, Chemical Feed Systems, and Chemical Feed Equipment: Emergency chlorination only

HYDROPNEUMATIC AND PRESSURE TANKS

(Complete one sheet per tank brand/model.)

Brand of Tank(s): Amtrol

Model of Tank(s): BN12051

Number of Tanks: 1

Wells or water source(s) tank(s) is/are used for: Well #19126681

Type: Air-Diaphragm

Describe Other: _____

Installation Date(s): Unknown

Are these tanks used to prevent water hammer: Y N

Is tank located completely above ground: Y N

Date of last internal inspection if applicable: _____ Comments: _____

ASME plate information: _____ N/A

Is a manway available: Y N Shape: X Size: W: _____" H: _____" or D: _____" x _____"

Is there a functioning pressure relief valve: Y N

Is there a functioning pressure gauge: Y N If yes, psi: 40

What are the pump On and Off pressure settings: On: 32 Off: 62

Is there an automatic control system for water / air ratio: Y N N/A

If yes, are air injection lines filtered: Y N

Is there a sight glass or other water level indicator: Y N N/A If other, describe: _____

Overall condition of tank(s): Good

Describe security measures for the tanks: Locked and secured facility

Comments on Hydropneumatic and Pressure Tanks: _____

**THE FOLLOWING MARKED SANITARY SURVEY
COMPONENTS ARE NOT APPLICABLE TO THIS PWS**

- | | |
|--|-------------------------------------|
| Cross-Connection Control Program | <input type="checkbox"/> |
| Source Facilities – Groundwater Supply Facilities | <input type="checkbox"/> |
| Well Information | <input type="checkbox"/> |
| Surface Water Supplies and Facilities | <input checked="" type="checkbox"/> |
| Infiltration Gallery Facilities | <input checked="" type="checkbox"/> |
| Spring Source Facilities | <input checked="" type="checkbox"/> |
| Transmission of Source Water | <input checked="" type="checkbox"/> |
| Distribution System Pumps and Pump Facilities | <input checked="" type="checkbox"/> |
| Treatment Facilities and Processes | <input checked="" type="checkbox"/> |
| Presedimentation Basins | <input checked="" type="checkbox"/> |
| Flow Control and Metering | <input checked="" type="checkbox"/> |
| Rapid Mix Process | <input checked="" type="checkbox"/> |
| Chemicals and Chemical Feed Systems | <input type="checkbox"/> |
| Chemical Feed Equipment Specifications | <input type="checkbox"/> |
| Coagulation and Flocculation | <input checked="" type="checkbox"/> |
| Sedimentation / Clarification | <input checked="" type="checkbox"/> |
| Pressure Filters | <input checked="" type="checkbox"/> |
| Gravity Filters | <input checked="" type="checkbox"/> |
| Disinfection Processes | <input checked="" type="checkbox"/> |
| Ground and Elevated Storage Tank Facilities | <input checked="" type="checkbox"/> |
| Ground and Elevated Storage Tank Facilities Components | <input checked="" type="checkbox"/> |
| Hydropneumatic and Pressure Tanks | <input type="checkbox"/> |

Inspector's Signature: *[Handwritten Signature]*

System Representative: *[Handwritten Signature]*

Date Inspection Completed: October 16, 2014

SENSITIVE / SECURE INFORMATION

PWS Name: Colfax County District #1

County: Colfax

PWS ID#: NE31-50126

Date of Survey: 10/16/14

WELL INFORMATION

Well ID#	Well Capacity	Chemicals Injected (Y/N)	GPS Location
G-120611 19126681 The Well	15 GPM	No	N <u>41° 27' 57.8"</u> W <u>97° 12' 53.6"</u> Elevation <u>1468'</u>

STORAGE FACILITIES

Facility Name	Physical Location of Facility	PSI	Capacity	GPS Location
Pressure Tank	School utility room	52	25 gallons	N <u>41° 27' 58.7"</u> W <u>97° 12' 53.5"</u> Elevation <u>1478'</u>

DISTRIBUTION SYSTEM GPS DATA

Location of Geographical Center of Distribution System	GPS Location
South side of the school building	N <u>41° 27' 58.4"</u> W <u>97° 12' 53.6"</u> Elevation <u>1478'</u>

GPS DATA

PWS Name: Colfax County District #1

Account # NE 31 - 50126

WSF ID #: NE3150126681

Waypoint: 50126A

Reading Location: Top of Pitless Unit

GPS Reading: N 41° 27' 57.8" W 097° 12' 53.8"

Collection Date: April 21, 2003

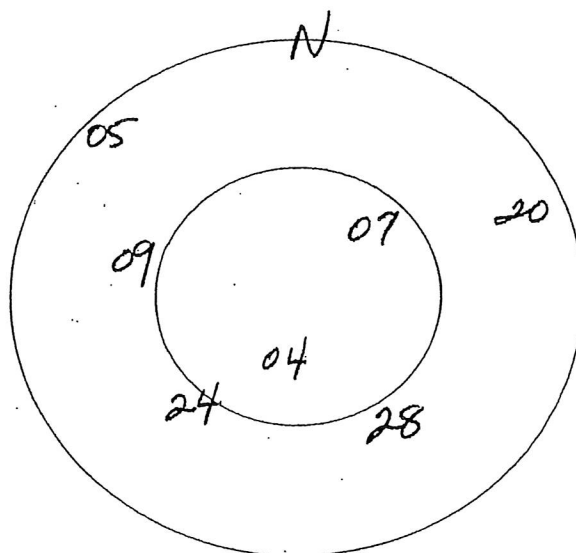
Altitude (Feet): 1468

Collection Time: 9:28 A.M.

PDOP (Must be less than 5)/Average: 14.4

If PDOP is not available, indicate satellite strength (from Garmin display) and draw constellation below:

Signal Strength ↑																			
Satellite Number →	0	0	0	0	2	2	2												
	4	5	7	9	0	4	8												



GPS DATA

PWS Name: Colfax County District #1

Account # NE 31-50126

WSF ID #: NE3150126ST1 & NE3150126950

Waypoint: 50126B

Reading Location: South side of the building

GPS Reading: N 41° 27' 58.4"

W 97° 12' 53.6"

Collection Date: April 21, 2003

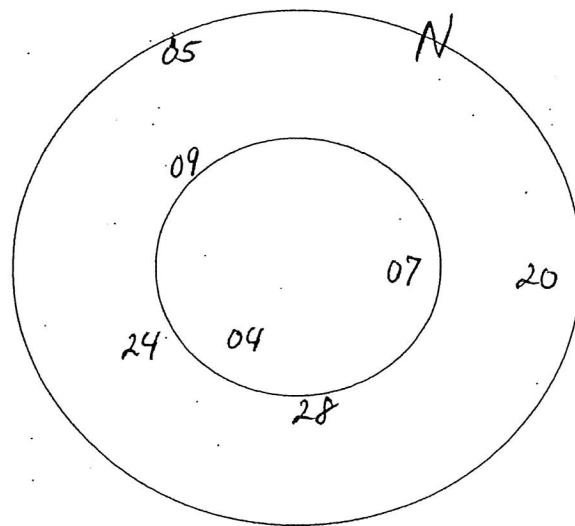
Altitude (Feet): 1478

Collection Time: 9:31 A.M.

PDOP (Must be less than 5)/Average: 18.3

Indicate satellite strength (from Garmin display) and draw constellation below:

Signal Strength ↑														
Satellite Number →	0	0	0	0	2	2	2							
	4	5	7	9	0	4	8							



PUBLIC WATER WELL

VULNERABILITY ASSESSMENT

WATER SUPPLY SYSTEM Colfax Co Dist #1 WELL I.D. 19126681

INITIAL RATING NV BY R. Surprise
(V OR NV) (STATE FIELD PERSON)

DATE 5-9-91

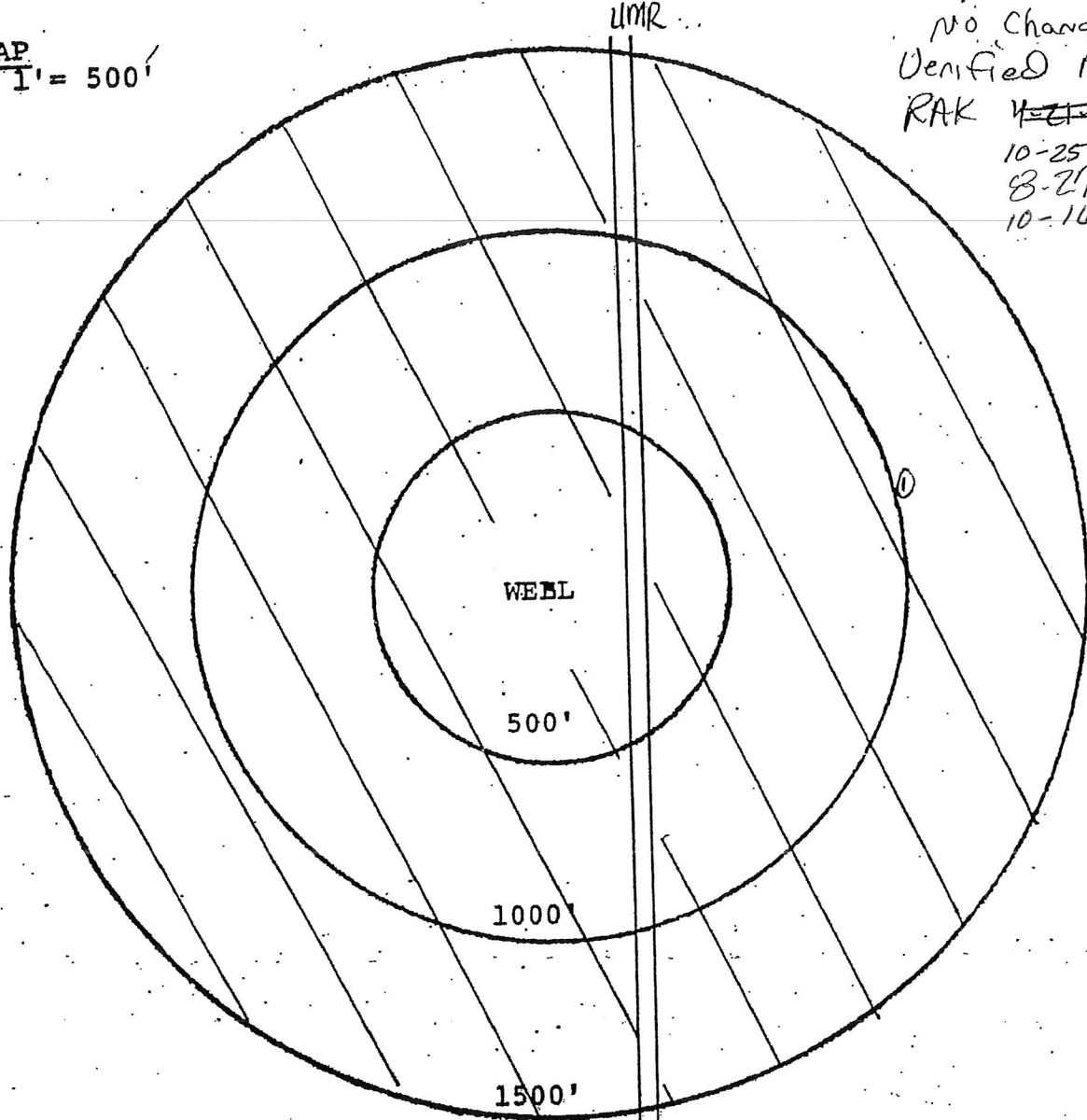
1/28/99

OK.
TA

AREA MAP
Scale: 1" = 500'

No Change
Verified By
RAK ~~4-21-03~~

10-25-05
8-27-08
10-16-14



POINT SOURCES:
(Numbers)

- 1. Stock yard
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____

NON-POINT SOURCES:

(Shaded)
Residential Crops Irrigated Crops Other or

DRAINAGE:
(Arrows) Surface Sub-surface flow (if known)

Rd F

Storage Facility ST1 (Pressure Tank)

Distribution System 950

Well G-120611 (Well # 19126681 - The Well)

3

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Employee Name	Age	9/1/14	doh	DEGREE
Cynthia B Wachter	57		8/1/1994	BA+45
Patricia A Cuda	57		8/1/2001	BA+45
Thomas L Wheeldon	56		7/1/1981	BA+45
Barbara A Kudera	58		8/16/1999	MA
Jon E Knutson	57		8/24/1990	MA+18
Peggy Ann Aldrich	58		8/25/1978	MA+18
Sheri S Melick	55		8/18/1993	MA+18
Amy J Johnson	55		8/20/1985	MA+27

Ineligible

Barbara J Saathoff	60		8/8/2013	MA+27
Barbara L McGowan	57		8/24/1984	BA+36
Brenda E Klein	55		8/26/1994	BA+36
Cynthia M Vacha	55		8/14/2006	BA+18
Deborah L Schueth	55		8/15/2005	BA+9
Janice L Kracl	60		8/21/1976	BA+27
Jean M Conrad	58		9/1/1995	BA+18
Jill R Hoelsing	56		8/8/2013	BA+45
Jo L Krumel	58		8/14/2006	BA+45
Lanette Bathen	60		8/13/2009	BA+27
Nancy J Kneen	56		8/8/2013	MA+27
R. Michael Goos	57		8/1/2006	
Randy Martin	59		8/25/1978	BA+36
Richard L Carter	55		8/10/2006	BA+45
Roxanne M Pontow	60		8/14/2000	BA+36
Shari S Freeman	57		08/132009	MA+27
Susan C Steffensmeier	57		8/13/2009	BA+27

EARLY RETIREMENT INCENTIVE PROGRAM POLICY

A. PURPOSE

The purpose of this Early Retirement Incentive Program ("ERIP") is to encourage eligible certificated employees of Schuyler Community Schools ("School District") who are considering an early-leaving decision to accelerate their retirement plans effective at the end of the 2009-2010 through the 2015-2016 school years. Objectives include, but are not limited to, the following:

1. To offer financial incentives that will assist long-term employees considering early retirement or early-leaving decisions to complete such decisions.
2. To reduce costs to the School District by replacing employees with lesser salaried employees or by eliminating positions.
3. To buy-out the tenure rights (i.e., continuing contract rights) of certificated staff, and in effect, make payments to secure the release of unexpired contracts of employment in exchange for permanent certificated employees giving up their constitutional and contractual rights to tenure and relinquishing such tenure rights.
4. To provide a better balance of staff experience.

B. QUALIFICATIONS

1. Certificated Employee: To be a participant a person must be employed by the School District (Schuyler Community Schools) as of the date of acceptance of the person's application in the position of a fully certified employee (a) covered by the negotiated agreement between the Schuyler Community Schools and the Schuyler Education Association (hereinafter sometimes referred to as "Eligible Employee" or "Employee" or "Teacher") with a salary schedule placement on the salary schedule in effect pursuant to such negotiated agreement in the BA+45/MA, MA+9, MA+18 or MA+27 column, and with an experience step placement of step 12 or greater, *or (b) Certificated School Psychologist and Certificated District Technology Coordinator.* On or before November 15 of each fiscal year the School District shall provide all certificated employees of the school district with a list of all certificated employees with the ages and salary schedule placement for the current fiscal year of those eligible and of those not eligible, by position.

2. Full-Time Equivalency – Eligibility and Benefits: Eligible Employees, both full-time and part-time, may participate in the ERIP, provided that the part-time Employees must have a full time equivalency (FTE) of .50 FTE or more. For part-time employees, the benefits under this plan shall be prorated based upon the Employee's actual FTE as provided in paragraph "D. Benefits" below. Part-time Employees who are on a leave of absence in part and work part-time as of December 1 of the Employee's final contract year shall be eligible to participate in the ERIP to the extent of their on-duty FTE. Employees who are on a sabbatical leave, leave of absence, or other Board approved leave except long term disability as of December 1 of the Employee's final contract year shall not be eligible to participate in this ERIP.

3. Age 55 and 10 Years of Service Eligibility: In order for an employee to be eligible for this program, (a) the Employee must be fifty-five (55) years of age on or before September 1 of the Employee's final contract year; and (b) the Employee must have at least ten (10) creditable years of continuous service (regardless of annual FTE) in the School District

including their final year of employment.

4. Window of Eligibility: Eligible employees may elect to participate in this ERIP during the following “window” periods:

a. Window Periods:

(1) Employees who have attained or will attain **Age 55 and 10 Years of Service Eligibility** as of September 1, 2009, must apply for participation in the ERIP by the Application Date for the 2009-2010, 2010-2011, 2011-2012 or 2012-2013 school fiscal years.

(2) Employees who have attained or will attain **Age 55 and 10 Years of Service Eligibility** as of September 1, 2010, must apply for participation in the ERIP by the Application Date for the 2010-2011, 2011-2012, 2012-2013 or 2013-2014 school fiscal years.

(3) Employees who have attained or will attain **Age 55 and 10 Years of Service Eligibility** as of September 1, 2011, must apply for participation in the ERIP by the Application Date for the 2011-2012, 2012-2013, 2013-2014, or 2014-2015 school fiscal year.

(4) Employees who have attained or will attain **Age 55 and 10 Years of Service Eligibility** as of September 1, 2012, must apply for participation in the ERIP by the Application Date for the 2012-2013, 2013-2014, 2014-2015, or 2015-2016 school fiscal year.

NOTICE: FAILURE TO MAKE SUCH APPLICATION DURING THE APPLICABLE WINDOW OF ELIGIBILITY SHALL RESULT IN FORFEITURE OF ANY RIGHT OF PARTICIPATION IN THIS ERIP.

b. Possible Extension of ERIP Windows in Future Fiscal Years: The Board of Education may, in its discretion, re-consider this ERIP during the 2012-2013 fiscal year to determine whether to extend the ERIP to those Employee who would become eligible under the terms of this ERIP as of September 1, 2013 or thereafter. Nothing in this paragraph will require the Board of Education to extend this ERIP beyond the ending date hereof set forth in paragraph “F” below.

5. Limitation on Number of Participants: The Board of Education of the School District, in its sole and absolute discretion, reserves the right to limit the number of participants in this ERIP in any fiscal year based on financial exigencies, availability of funds, budget, expenses, revenue, and other school finance issues, including but not limited to the repeal or amendment of the exemption to the property tax levy limitations set forth at Neb. Rev. Stat. § 77-3442(2)(d) (Laws of 2008). The Board of Education shall allow up to four (4) Eligible Employees to participate in the ERIP each fiscal year unless the Board of Education establishes a different number of participants for such fiscal year on or before **November 15th** of each such fiscal year.¹ In the event an Eligible Employee has a personal or medical issue verified by a physician that would prevent such employee from continuing his/her employment for the ensuing fiscal year and the eligible Employee is not selected to participate in the ERIP, the Board of Education in its discretion may grant a hardship application for participation as an additional

¹ Neb. Rev. Stat. § 77-3442((2)(d), excluding from the property tax levy limitations “sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment.”

ERIP participant for such fiscal year.

6. Criteria for Selection: In the event the total number of employees making application for participation in any one fiscal year exceeds the maximum number of employees to be allowed to participate as determined by the Board of Education for such fiscal year, the selection of the employees allowed to participate in the ERIP shall be based upon the following criteria in descending order of priority:

a. Previous Application Denied: First priority for participation shall be granted to those individual(s) who have applied the immediately preceding fiscal year for the TERIP and were not selected for participation under the terms of such TERIP.

b. Highest salary: Second priority for participation shall be granted to the individual employee with the highest scheduled salary for the school fiscal year in effect during the employees' last year of employment. For purposes of this paragraph:

(1) Eligible Employees' salaries will be compared only to other teachers' salaries making application for participation in this ERIP program during the fiscal year for which the application is submitted.

(2) "Scheduled salary" shall be defined as the 1.0 FTE salary listed on the negotiated salary schedule for the Employee's lane/step in his/her final contract year adjusted for the Employee's FTE plus salary paid for extended contract days based upon such salary schedule placement. This definition excludes salary paid for extra duties or responsibilities, reimbursement of expenses, fringe benefits.

c. Number of Years of Service: Third priority for participation shall be granted on the basis of those employees having the greatest number of years of service to the Schuyler Community Schools District regardless of FTE; such service need not be uninterrupted or consecutive years of service.

d. Tiebreaker: If two (2) or more individuals tie on criteria a, b, and c, the names of those persons who are tied shall be placed in a container and names will be drawn blindly from the container for each opening in the ERIP.

7. Terminated Employee's Ineligibility: An employee who has received written notice of possible cancellation, termination or non-renewal for reasons other than reduction in force shall not be eligible and may not participate in this program, unless after a hearing before the Board of Education it is determined that the employee's contract should not be cancelled, non-renewed or terminated. An employee who has received written notice of possible termination for reason of a reduction in force shall be eligible and may participate in this program if, but only if, said employee expressly waives all rights to which he or she may be entitled under the reduction in force law including, without limitation, substantive and procedural rights, staff development assistance and retirement incentive plan benefits, and recall rights.

8. Notice of Plan: The superintendent or the superintendent's designee shall notify all Eligible Employee of the school district of the ERIP and the attached ERIP Application and agreement on or before November 15 of each fiscal year the ERIP is in effect. A copy of said ERIP and ERIP Application and agreement as it now exists or as it may from time-to-time amended may be obtained from the school office.

C. ENROLLMENT REQUIREMENTS

1. **Resignation:** Participants in the program shall resign their employment with the School District effective at the close of the school year during which such participant has submitted an application under this ERIP.

2. **Application Date:** Each eligible employee who wishes to participate in the ERIP must properly complete, execute, and submit an Application and Agreement form to the Superintendent on or after January 1 and on or before March 1 of the fiscal year the policy is in effect and the Employee will resign his/her employment with the School District and participate in this ERIP ("Application Date"). **FAILURE TO SUBMIT THE APPLICATION WITHIN THE TIME FRAME SPECIFIED SHALL RESULT IN THE REJECTION OF SUCH APPLICATION.**

The Board of Education shall review the employee's record to determine if the employee is qualified to participate under section B above. If qualified and if selected for participation, the Board of Education shall approve the Application and Agreement, except as may be otherwise provided herein, at such time as deemed appropriate.

D. BENEFITS

1. **Calculation of ERIP Benefit:** A qualified certificated employee who has requested and been accepted for participation in the ERIP shall receive the following ERIP benefits payable by the School District during the three (3) fiscal years immediately following the participant's retirement:

a. **Health Insurance Premium Contribution/Health Reimbursement Account Benefit:** The School District shall credit the account of the Employee under a **health insurance reimbursement (HRA) plan account** established and administered by the School District an amount determined as follows: The sum of Ten Thousand Dollars (\$10,000.00) times the Employee's FTE for the Employee's final contract year to be determined as of December 1 of the Employee's final contract year. The amount credited to the HRA account may be "rolled over" to **no more than three** subsequent fiscal years of the HRA plan and School District. The HRA plan shall allow a teacher to be reimbursed for the cost of his/her health insurance premiums and/or for reimbursement of qualified unreimbursed medical costs.

b. **Years of Creditable Service Benefit:** The School District shall following the participant's retirement make 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 scheduled salary at the 1.0 FTE level during the Employee's final contract year multiplied by the Employee's number of years of creditable service with the School District up to a maximum benefit of Twenty-five Thousand Dollars (\$25,000); such amount to be paid over three (3) fiscal years in six (6) equal installments, with one such installment to be paid on or before September 30 of each such fiscal year and one such installment to be paid on or before March 31 of each such fiscal year; with the first installment being payable on the September 30 immediately following the fiscal year of participant's retirement. For purposes of this paragraph the following definitions shall apply:

(1) "Creditable service" shall be the sum of each year of service times the value of the Employee's FTE for each year of service as calculated pursuant to Neb. Rev. Stat. 79-825.² (e.g. (1) less than .5FTE no credit; (2) .5 FTE to .8 FTE credited in an amount proportionate to the term of such employment for each year; and (3) more than .8 FTE to 1.0 FTE credited as a full 1.0 FTE year).

(2) "Scheduled salary" shall be defined as the 1.0 FTE salary listed on the negotiated salary schedule for the Employee's lane/step in his/her final contract year adjusted multiplied by the Employee's actual FTE plus salary paid for extended contract days based upon such salary schedule placement. This definition excludes salary paid for extra duties or responsibilities, reimbursement of expenses, or fringe benefits.

If participant fails to designate the 403(b) annuity or custodial account to which the contribution is to be made, the District will hold the contribution until participant does designate the annuity or custodial account. The parties further agree that the non-elective contribution described herein will not exceed any Internal Revenue Code or other limit imposed by law at the time the contribution is made. If the contribution, together with any other contributions on behalf of participant would cause the participant to exceed the maximum allowed by law, the excess shall be paid to participant in cash, less required withholding.

2. Source of Funds: The School District shall pay the entire cost of the plan.

3. Administration: This Plan shall be administered by the Board of Education by and through the administration of the School District.

4. Income Tax Consequences: The payments made pursuant to the ERIP are made to buy-out the tenure rights (i.e., continuing contract rights) of certificated staff, and in effect, make payments to secure the release of unexpired contracts of employment, and to pay a negotiated amount of money in exchange for permanent certificated employees giving up their constitutional and contractual rights to tenure and relinquishing such tenure rights. As such, FICA, Social Security taxes, and similar taxes are not to be withheld from payments made pursuant to this ERIP unless, in the sole discretion of the School District, it is determined that the

² Neb. Rev. Stat. § 79-825:

"§ 79-825. Part-time certificated employee; become permanent employee; formula; reduction in force; effect

(1) Part-time certificated employees shall become permanent certificated employees based upon the following formula:

(a) For certificated employees employed four-fifths time or more, each such year of employment shall count as a full successive school year; and

(b) For certificated employees employed one-half time or more but less than four-fifths time, each such year of employment shall be credited against the three-year requirement for acquiring permanent certificated employee status in an amount proportionate to the term of such employment for each year. Such certificated employees shall become eligible for permanent certificated status at the beginning of the school year next succeeding the year in which they attain the proportionate amount of time.

(2) Any certificated employee who achieves permanent certificated employee status shall not lose such permanent certificated employee status because of reduction in force resulting in a contract amendment which would reduce such certificated employee to any part-time employment position."

HISTORY: Laws 1982, LB 259, § 2; Laws 1991, LB 166, § 2; R.S.1943, (1994), § 79-12,108; Laws 1996, LB 900, § 455.

law requires that such taxes or withholding be made, in which event the social security percentage and any other required state or federal withholdings may be subtracted from each payment to the participant. Otherwise, and except as otherwise provided in this ERIP, no state or federal retirement contributions, FICA, FUTA, or state or federal unemployment contributions, including employer and employee share thereof will be withheld from or contributed in relation to the payments. In the event the School District or a participant are called upon to pay the federal government or the State of Nebraska, or any other state or federal authority, sums or payments that should have been withheld from or contributed in relation to the ERIP payments, including retirement contributions, FICA, FUTA, or state or federal unemployment contributions, the participant shall indemnify and hold the School District harmless from any and all sums which it is called upon to pay, including the employee's and employer's share thereof and any and all penalties and interest arising from either the employee's share or employer's share thereof.

E. WAIVER AND RELEASE OF CLAIMS

Employees who participate in the ERIP shall be required to waive and release the School District from claims and rights as provided in a Release and Agreement adopted as a part of this ERIP policy. The Administration shall give the requisite notices to eligible employees as required by law in order for the Release and Agreement to be fully enforceable.

All eligible certificated employees shall be provided a copy of this ERIP Policy and the Application at least forty-five (45) days prior to the application deadline and provide eligible employees any additional information required by law.

A copy of the Application shall also be made available at the Superintendent's office.

F. TERM OF PROGRAM

The ERIP program and policy, and all benefits provided herein, shall expire and be of no force and effect with regard to eligibility under this ERIP as of August 31, 2013, and as to participation in this ERIP as of August 31, 2016.

Guidance Center

Schuyler Middle School

2014-2015

Whose Responsibility is
Discipline?



EVERYONE'S RESPONSIBILITY

Purpose:

Keep students engaged in their learning within the four walls of their classroom

Role in Student Discipline:

Coaching students to stay actively and respectfully engaged in their learning

Guidance Center Process

- If a student fails to comply repeatedly with a teacher directive, the teacher will call the Office.
- After the teacher has reached the Office, they will send the student to the Office.

What happens when a student is sent?

- The Guidance Counselor or Trained Paraprofessional will meet the student in the Office and go to the Guidance Center.
- The student will immediately process verbally their situation and work to uncover the root causes.

How does the student come back to class?

- Once the student is prepared to re-enter the classroom, the Guidance Counselor or Trained Paraprofessional will call the Teacher to let them know that the student is coming back to class.
- Once the student is back at the classroom, the Guidance Counselor or Trained Paraprofessional will step into the classroom while the teacher and student have a positive re-entry conference.

What happens if a student is sent out more than once?

- 1st Time will be documented on Infinite Campus by the referring teacher.
- 2nd Time will be documented on Infinite Campus by the referring teacher, and the student must call home with the referring teacher to let them know of the situation

Continued...

- 3rd Time will be documented on Infinite Campus by the referring teacher and a meeting will be held within 24 hours between the teacher, parent, student, and/or Guidance Counselor or Administrator.
 - If the parent is unable or refuses to attend, a letter of the meetings discussion will be mailed home.

Continued...

- 4th Time or More-The referring teacher will document on Infinite Campus
 - The student will be referred to Saturday School and/or Further Disciplinary Action
 - The Administration will write a letter to the County Attorney

Logistics

- If a student earns a Guidance Center referral in a quarter, they will not get an Incentive Day.
- The Guidance Counselor will keep track of the number of student referrals on Google Drive .
 - This will be shared with the Principal, Assistant Principal, Guidance Counselor, and Trained Paraprofessional Staff.

SCHUYLER WARRIORS BOOSTER CLUB BUSINESS MEMBERS

2014-2015

Gold

Burrito House
Catholic Health Initiatives--Schuyler
Cargill Meat Solutions
Central Ag Builders
Chuck & Glenetta Misek
Didier's Grocery
Dr. Thomas K. Wong, MD
Dr. Francisco G. Machuca, MD
East Central Nebraska Therapy Assoc.
Frontier Co-Op
Healy Agri Service LLC – Bob Healy

Groene Chiropractic Clinic, PC
Honest John's Used Cars
Kroeger Body Shop
Land Mark Mngmt. & Realty
Pedersen Dental
Petersen Sprinkler Systems
Pinnacle Bank
QC Supply
Q-Graphix
Reinecke Motor

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

Silver

Agency One Insurance – Alden Kment
Agri-City Insurance
All Systems LLC
Anytime Fitness
Benedictine Mission House
Bruegger's Trucking LLC
California Custom Products Inc.
Casey's General Stores
Eyecare Associates of Columbus

Gary Kracl Insurance – American Family
Gold Mine Family Restaurant
J & B Auto Parts
Karel & Seckman Attorneys
Nor-Am Logistics
Paleteria Oasis
Parkview One Stop LLC
Pazzas Salon
Pekny and Associates CPAs, PC

S S & S Inc.
Schuyler Co-Op Association
Schuyler Lumber Company
Schuyler Sun
Studio A Dance Academy
Tri County Ag Service Inc.
UPS Store
Zrust Construction

Bronze

Bayer and Associates
Cada Electric
El Paisano
Farm Bureau Financial Serv. –Bruce Dinslage
Goc's Photography and Framing, Inc.
Golden Living Center - Schuyler
Great Plains Taxidermy

Homestead Bank
J P Construction
Kracl Garage & Towing Service
Lopez Liquor Mart
Midwest Storage Co.

Schuyler Golf Club
Schuyler Inn
Schuyler Insurance-Glen P. Jedlicka
Schuyler Sertoma
Triple C Car Wash Inc.
Ultimate Image Hair Studio

Support the Businesses that Support the Warriors!

***SCHUYLER WARRIORS BOOSTER CLUB BUSINESS MEMBERS
2014-2015***

Support the Businesses that Support the Warriors!



TO: Superintendents and NSAA Contact Person

FROM: Debra Velder, Associate Director

SUBJECT: Proposals

DATE: November 3, 2014

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 12, 2014

Boys Town Conference Center

9:00 a.m.

I. Changes in Constitution *(Requires Representative Assembly majority vote and membership ratification.)*

A. This proposal is submitted by: Bob Reznicek and Nolan Beyer, District 2 Board of Directors

The proposal deals with: Yearbook: Article 1 Section: 10 Page: 7

1.10 DUE PROCESS PROCEDURE

The following due process procedure shall govern all alleged violations by a Party of the Constitution, Bylaws, or Approved Rulings of the Nebraska School Activities Association as well as requests for hardship waivers of eligibility rules.

1.10.1 Definitions. As used herein, unless the context otherwise requires:

a. Party may mean any of the following or a combination thereof:

- (1) Any public or non-public school of Nebraska that is a member of this Association;
- (2) Any public or non-public school of Nebraska that is a member of this Association on behalf of any student of such school;
- (3) Any teacher, administrator, or coach of a public or non-public school of Nebraska that is a member of this Association;
- (4) Any official, referee, or judge who is registered by this Association, and;
- (5) Any official, referee, or judge who is serving at an activity or event, sponsored or authorized by this Association, in an official capacity.

b. Notice. When these rules require the giving of notice, the notice shall be in writing. Any method of delivery of notice may be used including but not limited to hand delivery, U.S. Mail service, parcel service, courier, or by electronic means.

c. Executive Director shall mean the duly appointed and serving Executive Director of this Association.

~~d. Designate of the Executive Director shall mean a person duly appointed by the Executive Director. Persons eligible to be a designate shall include employees of this Association and all administrators of public or non-public Nebraska Schools that are members of the Association.~~ **EXECUTIVE STAFF SHALL MEAN THE DULY APPOINTED DIRECTORS OF THE ASSOCIATION.**

e. Hearing officer shall mean the person presiding at a hearing called pursuant to these rules. The Hearing Officer shall be selected by the Executive Director ~~or Board of Director, or any person who is not actively engaged in the investigation of the alleged violation.~~ **FROM A LIST OF HEARING OFFICERS COMPILED BY THE STATE DEPARTMENT OF EDUCATION OR ANY PERSON WHO IS NOT ACTIVELY ENGAGED IN THE INVESTIGATION OF THE ALLEGED VIOLATION.** The hearing officer shall be charged with the duty of remaining impartial throughout the hearing process.

f. Board of Directors shall mean the Board of Directors of this Association.

g. Violation shall mean the breach of the rules and standards set forth in the Constitution, Bylaws, or Approved Rulings of the Association.

H. INFORMAL HEARING SHALL MEAN A HEARING WHERE A PARTY IS AFFORDED THE OPPORTUNITY TO DISCUSS THE ALLEGED VIOLATION AND PENALTY ASSESSED BY THE EXECUTIVE DIRECTOR AND EXPLAIN THE PARTY'S POSITION WITH REGARD TO THE ALLEGED VIOLATION AND PENALTY, TO PRESENT INFORMATION, AND TO ASK QUESTIONS OF THOSE APPEARING ON BEHALF OF THE ASSOCIATION.

I. FORMAL HEARING SHALL MEAN A HEARING WHERE A PARTY IS AFFORDED NOTICE OF THE GROUNDS FOR THE ALLEGED VIOLATION AND PENALTY ASSESSED BY THE EXECUTIVE DIRECTOR, THE OPPORTUNITY TO EXAMINE ANY DOCUMENTS THAT WILL BE PRESENTED AT THE HEARING, THE RIGHTS TO BE REPRESENTED, AND AN OPPORTUNITY TO CROSS-EXAMINE ALL WITNESSES AND TO EXAMINE ALL DOCUMENTS AND TO PRESENT EVIDENCE MATERIAL TO THE ISSUES, AND SHALL INCLUDE THE RIGHTS SET FORTH AT PARAGRAPH 1.10.2.9.

Megan Huber 9/16/14 10:18 AM

Deleted: ;

1.10.2 **Rules of Procedure for Alleged Violations.**

1.10.2.1 **EXECUTIVE DIRECTOR INVESTIGATION AND DETERMINATION PROCESS:** The Executive Director or his or her designate **EXECUTIVE STAFF** shall investigate alleged violations.

1.10.2.1.1 **NOTICE OF INVESTIGATION:** The Executive Director or his or her designate **EXECUTIVE STAFF** shall give notice to the party being investigated within a reasonable time after discovering the alleged violation or receiving a complaint.

1.10.2.1.2 **INVESTIGATION:** If a designate conducts the investigation, the designate shall submit **SHALL CONTAIN** a written report to the Executive Director the following:

- a. Findings of fact;
- b. An opinion of whether a violation has been committed by the party;
- c. ~~If the opinion is that a violation has been committed by the party, a recommended penalty for the alleged violation.~~ The written report and recommended penalty **OPINION OF VIOLATION**, however, will not be binding on the Executive Director.

1.10.2.1.3 **Executive Director's Determination:** The Executive Director, after receiving the written report from his designate **THE EXECUTIVE STAFF MEMBER** or after completing the investigation personally, shall prepare a Determination that shall contain the following:

- a. Statement of the alleged violation;
- b. Proposed findings of fact;
- c. A determination of whether a violation has been committed by the Party; and,
- d. If it is determined that a violation has been committed by the Party, a proposed penalty to be imposed by the Executive Director.
- e. All penalties imposed apply during the due process procedure.

1.10.2.5 If the Executive Director determines a violation has occurred, notice of the preliminary determination shall be given to the Party charged with the violation. The notice shall be in writing and shall contain the following:

- a. A copy of the preliminary determination;
- b. A statement of the Party's right to a hearing ~~before the Executive Director~~ **PURSUANT TO 1.10.2.6;**
- c. A copy of the hearing procedure; and,
- d. A statement of the Party's right of appeal to the Board of Directors from the decision rendered after the hearing.

1.10.2.6 **THE PARTY MUST REQUEST IN WRITING EITHER: (1) A FORMAL DUE PROCESS HEARING BEFORE A HEARING OFFICER PURSUANT TO PARAGRAPH 1.10.2.8 THROUGH 1.10.2.13, OR (2) WAIVE THE FORMAL DUE PROCESS HEARING BEFORE THE HEARING OFFICER AND REQUEST A HEARING BEFORE THE BOARD OF DIRECTORS. THE REQUEST** must be postmarked or received by the Executive Director within 7 days after notice of the alleged violation is postmarked or personally delivered, whichever is later. The request for hearing must be addressed to the Executive Director.

1.10.2.7 If no request for hearing is received within the 7-day period, the Executive Director shall enter an order pursuant to the preliminary determination and the notice that was previously given to the Party. Notice of the final order shall be given to the Party within 7 days thereafter.

1.10.2.8 If a timely and valid request for a hearing is received, the Executive Director or his or her designate shall within a reasonable time give notice of a hearing to the Party. The notice of hearing shall contain the following:

- a. Time for the hearing;
- b. Place of the hearing;
- c. Statement of the alleged violation; and
- d. Identification of the hearing officer.

1.10.2.9 At the hearing before the ~~Executive Director~~ **HEARING OFFICER**, the Party shall have the right to:

- a. Be represented by counsel;
 - b. Confront and cross-examine witnesses; and
 - c. Submit documentary evidence and present witnesses.
- 1.10.2.10 The hearing shall be conducted by the hearing officer. A representative of the Association shall first present the evidence supporting the alleged violation. The Party shall then be allowed to respond to the allegations.

1.10.2.11 In conducting the hearing, the hearing officer shall not be bound by formal rules of evidence. Evidence may be in the form of affidavits, written reports, or electronic recordings if the contents of the affidavits, written reports, or electronic recordings are disclosed to all interested parties within a reasonable time period prior to the hearing. The proceedings shall not be recorded and transcribed unless requested by a Party. The Party so requesting **THE HEARING** shall bear the cost of the recording and transcription.

1.10.2.12 Within a reasonable time after the close of the hearing, the hearing officer shall render a decision. The decision shall be in written form and shall contain:

- a. Findings of fact;
- b. A determination of whether a violation has been committed; and
- c. The penalty to be imposed by the Board of Directors if a violation is found to have been committed by the Party.

1.10.2.13 Written notice of the Hearing Officer's decision shall be given to the Party within a reasonable time.

The notice shall contain the following:

- a. A copy of the decision;
 - b. A statement of the Party's right of appeal to the Board of Directors; and
 - c. A copy of the appeal procedure.
- 1.10.2.14 A written notice of appeal by a Party must be postmarked or received by the Executive Director within 7 days after notice of the Hearing Officer's decision is postmarked or personally delivered. The notice of appeal must be addressed to the Executive Director. If no timely notice of appeal is received, the decision rendered by the Hearing Officer shall stand and be a final decision of the Association.

1.10.2.15 After receiving a timely and valid notice of appeal, the Executive Director or his or her designate shall give written notice to the Party of the hearing on appeal. The hearing on appeal shall be before the Board of Directors at its meeting, or if circumstances require, an earlier meeting may be held pursuant to the Constitution and Bylaws of the Association. The notice of hearing on appeal shall specify the time and place of hearing.

APPROVED RULINGS AND INTERPRETATIONS FOR SECTION 1.10.2.15

Schools may request a special telephonic hearing in lieu of physically appearing at the site of the Board meeting. Schools will be assessed the charge for the cost of the telephonic hearing at the rate of \$150 for the first hour and \$40 per quarter hour after the first hour.

1.10.2.16 ~~The hearing on~~ **AN** appeal **FROM THE DECISION OF THE HEARING OFFICER** shall be conducted and heard ~~de novo~~ by the Board of Directors **DE NOVO ON THE CERTIFIED RECORD FILED BY THE HEARING OFFICER. THE CERTIFIED RECORD FILED BY THE HEARING OFFICER SHALL BE THE SOLE BASIS UPON WHICH THE BOARD OF DIRECTORS SHALL MAKE ITS DECISION, AND NO ADDITIONAL EVIDENCE SHALL BE HEARD BY THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS SHALL GIVE EACH PARTY AN OPPORTUNITY FOR ORAL ARGUMENT AND BRIEFING PRIOR TO MAKING ITS DECISION. IF AN APPEAL IS REQUESTED, NO ONE SHALL CONTACT OR BE CONTACTED BY THE BOARD OF DIRECTORS OR INDIVIDUAL BOARD OF DIRECTORS MEMBERS REGARDING THE SUBJECT MATTER OF THE HEARING IN ORDER TO OBTAIN OR PROVIDE INFORMATION TO BE CONSIDERED IN MAKING THE DECISION OR IN AN ATTEMPT TO PERSUADE THE BOARD OF DIRECTORS REGARDING THE DECISION TO BE MADE, EXCEPT THAT THE BOARD OF**

DIRECTORS MAY RECEIVE ADVICE AND COUNSEL FROM AN ATTORNEY HIRED TO REPRESENT THE BOARD OF DIRECTORS IN MAKING THE DECISION. IN MAKING ITS DECISION, THE BOARD OF DIRECTORS SHALL GIVE WEIGHT TO THE FINDINGS OF FACT OF THE HEARING OFFICER BUT SHALL NOT BE BOUND BY THEM. ~~The hearing procedure shall be the same as the procedure followed at the initial hearing~~

1.10.2.16.1 A HEARING ON A DIRECT APPEAL TO THE BOARD OF DIRECTORS REQUESTED PURSUANT TO 1.10.2.6 SHALL BE AN INFORMAL HEARING AND INCLUDE THE EXECUTIVE DIRECTOR OR THE EXECUTIVE STAFF AND THE PARTY OR REPRESENTATIVES OF THE PARTY. THE EXECUTIVE DIRECTOR'S DETERMINATION SHALL BE PROVIDED TO THE BOARD OF DIRECTORS. THE PARTY MAY PRESENT INFORMATION IN THE FORM OF AFFIDAVITS, WRITTEN REPORTS OR STATEMENTS OR OTHER PERTINENT INFORMATION. THE EXECUTIVE DIRECTOR AND NSAA STAFF AND THE APPEALING PARTY SHALL BE PROVIDED UP TO A MAXIMUM OF TWO HOURS EACH TO PRESENT THE MATTER TO THE BOARD OF DIRECTORS. IF THE APPEALING PARTY IS TO BE REPRESENTED BY LEGAL COUNSEL AT THE HEARING BEFORE THE BOARD OF DIRECTORS, THE PARTY SHALL PROVIDE NOTICE OF SUCH REPRESENTATION IN THE REQUEST FOR APPEAL TO THE BOARD OF DIRECTORS. IF A TIMELY AND VALID REQUEST FOR A HEARING IS RECEIVED, THE BOARD OF DIRECTORS SHALL WITHIN A REASONABLE TIME GIVE NOTICE OF A HEARING TO THE PARTY. THE NOTICE OF HEARING SHALL CONTAIN THE TIME AND PLACE OF THE HEARING; SUCH HEARINGS MAY BE HELD VIA TELEPHONE OR VIDEO CONFERENCE BY AGREEMENT OF THE BOARD OF DIRECTORS AND THE APPEALING PARTY.

1.10.2.17 Within a reasonable time after (1) the hearing on appeal **FROM A DECISION OF THE HEARING OFFICER, OR (2) THE HEARING ON DIRECT APPEAL TO THE BOARD OF DIRECTORS**, the Board of Directors shall render a written decision setting forth the following:

- a. Findings of fact;
- b. A determination of whether a violation has been committed by the Party; and
- c. The penalty imposed if a violation is found to have occurred.

1.10.2.18 Notice of the decision shall be given to the Party within a reasonable time. The decision of the Board of Directors shall be final.

1.10.2.19 **Cost of Hearing.** Costs of the formal hearing shall be paid by the Party. Cost shall include, but not be limited to, Hearing Officer fees and reimbursable expenses, hearing transcription costs, and facility rental charges if any. The NSAA and the Party shall be responsible for their own legal fees, if any.

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? NO

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

Rationale for the proposed change:

PROS: 1. Allows member schools to appeal directly to the NSAA Board of Directors. 2. Eliminates cost incurred for a hearing.

CONS: Does not allow for an independent opinion.

PROPOSED IMPLEMENTATION DATE: 2015-16

II. Changes in Activities Bylaws *(Requires Representative Assembly majority vote and membership ratification.)*

A. This proposal is submitted by: Ron Mimick, Aquinas Catholic

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

PRESENT RULE: No student shall be eligible for interschool competition who has attained the age of nineteen years except as follows: A student who becomes nineteen years of age

on or after August 1 shall be eligible on the basis of age until the end of the current school year.

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 there under, 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 no 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.

PROPOSED CHANGE Note: Words in strikethrough are deletions from existing rule; words underscored and boldfaced are additions.)

No student shall be eligible for interschool competition who has attained the age of nineteen years except as follows: A student who becomes nineteen years of age on or after ~~August 1~~ **June 1** shall be eligible on the basis of age until the end of the current school year.

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 there under, 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 no 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? 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:

REASON FOR PROPOSAL (brief description of need for change)

- a. The June 1 cutoff would create consistency between the NSAA summer activity start date and a student's age eligibility cutoff date so that both dates would be approximately June 1 (or in the case of the summer activity start date, the Tuesday after Memorial Day).
- b. Advancing the eligibility date to June 1 rather than August 1, would allow those students who reached 19 on or after June 1 eligibility to participate. Most of the students who miss the current eligibility cutoff of August 1 by two months would be entering their senior year.

- c. Nebraska's refugee and immigrant student population has been significantly increasing. Many of these students undergo assessment testing prior to being placed in their grade. Because refugee students have often been out of school for extended periods of time, the assessments often result in a refugee/immigrant student being placed in a grade that is below their age level. Although advancing the eligibility date by a period of two months will not render all refugee/immigrant students who are in these circumstances eligible, it may enable some of these students the right to participate an extra year. It should also be noted that the vast majority of refugee students have not had any prior athletic, dramatic, vocal or instrumental training and allowing such a student eligibility would not be an unfair advantage.
- d. Given that the proposed change would only involve two months, it is highly unlikely that students who would be eligible as a result of this change would pose a safety risk to himself/herself or others or enjoy an advantage in terms of physical maturity, mental maturity or activity maturity over the other participants and this proposed change would not affect the principles of competitive equity.

CONS: None

PROPOSED IMPLEMENTATION DATE: June 1, 2015

B. This proposal is submitted by: Bob Reznicek and Nolan Beyer, District 2 Board of Directors

The proposal deals with: Yearbook: Article 2 Section: 6 Page: 5

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 EXECUTIVE DIRECTOR and a ruling has been given that a bona fide change of domicile has been made.

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: Gives the Executive Director the authority to rule on a potential domicile change consistent with other hardship requests.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2015-16

C. This proposal is submitted by: Bob Reznicek and Nolan Beyer, District 2 Board of Directors

The proposal deals with: Yearbook: Article 2 Section: 6.12 Page: 7

MCKINNEY-VENTO HOMELESS ACT. IN ORDER FOR ANY STUDENT WHO HAS BEEN DEEMED HOMELESS UNDER THE MCKINNEY-VENTO HOMELESS ACT TO MEET THE DOMICILE ELIGIBILITY REQUIREMENT, A HARDSHIP WAIVER MUST BE SUBMITTED TO THE NSAA EXECUTIVE DIRECTOR. IN ADDITION TO SUBMITTING THE HARDSHIP WAIVER, THE NSAA MEMBER SCHOOL MUST PRESENT DOCUMENTATION INDICATING THE STUDENT MEETS THE REQUIREMENTS OF THE MCKINNEY-VENTO HOMELESS ACT.

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: Current NSAA Bylaws do not address students who meet the McKinney-Vento Homeless Act. This bylaw addition would provide guidance in how to address those students' domicile eligibility requirement.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2015-16

D. This proposal is submitted by: Bob Reznicek and Nolan Beyer, District 2 Board of Directors

The proposal deals with: Yearbook: Article 2 Section: 2.7.5 Page: 8

~~2.7.5 — **International Transfer Eligibility.** An International Transfer Student who does not meet the following criteria will be deemed ineligible for 180 school days. The following policy will be used in determining if an eligibility waiver will be granted for those transfer students originating from outside the United States:~~

~~—————An International Transfer student must be a member of a recognized CSIET Exchange Program and possess a J-1 or F-1 visa and be eligible under NSAA regulations.~~

~~2.7.5.1 — The 180 school day ineligibility requirement may be waived for international students who transfer to a member high school provided application for a waiver is made on the International Student Transfer Waiver Form and approval is granted by the Executive Director.~~

~~2.7.5.2 — Eligibility for an International Transfer Student will be granted for a maximum of two consecutive semesters, regardless of a subsequent change in visa, residency, or guardianship. The two consecutive semester's period begins with the student's initial enrollment in any high school in the United States.~~

~~2.7.5 **INTERNATIONAL TRANSFER STUDENT.** ANY HIGH SCHOOL STUDENT WHO TRANSFERS TO A MEMBER HIGH SCHOOL OF THE NEBRASKA SCHOOL ACTIVITIES ASSOCIATION FROM OUTSIDE THE UNITED STATES IS CONSIDERED TO BE AN INTERNATIONAL TRANSFER STUDENT.~~

~~2.7.5.1 SCHOOLS WITH INTERNATIONAL TRANSFER STUDENTS WHO INTEND TO PARTICIPATE AND REPRESENT A MEMBER SCHOOL IN INTERSCHOLASTIC COMPETITION MUST COMPLETE AND SUBMIT THE ONLINE NSAA INTERNATIONAL TRANSFER STUDENT APPLICATION PRIOR TO STUDENT PARTICIPATION AT ANY LEVEL.~~

~~2.7.5.2 **INTERNATIONAL TRANSFER ELIGIBILITY.** INTERNATIONAL TRANSFER STUDENTS WHO ARE PARTICIPANTS OF A CSIET-LISTED J-1 OR F-1 NON-IMMIGRANT VISA PROGRAM AND ARE DETERMINED TO BE ELIGIBLE UNDER NSAA REGULATIONS SHALL BE ELIGIBLE IMMEDIATELY FOR VARSITY PARTICIPATION FOR A MAXIMUM PERIOD OF 180 CONSECUTIVE SCHOOL DAYS REGARDLESS OF A SUBSEQUENT CHANGE IN VISA, RESIDENCY, OR GUARDIANSHIP. THE 180 CONSECUTIVE SCHOOL DAY PERIOD BEGINS WITH ENROLLMENT IN ANY NSAA HIGH SCHOOL.~~

~~2.7.5.3 INTERNATIONAL TRANSFER STUDENTS NOT MEETING THE REQUIREMENTS OF 2.7.5.2 WILL BE INELIGIBLE FOR VARSITY PARTICIPATION FOR 180 CONSECUTIVE SCHOOL DAYS.~~

~~2.7.5.4 INTERNATIONAL TRANSFER STUDENTS WHOSE PLACE OF RESIDENCE CHANGES TO A DIFFERENT SCHOOL DISTRICT DURING THEIR VARSITY ELIGIBILITY PERIOD MUST HAVE THE NEW SCHOOL FILE A HARDSHIP WAIVER WITH THE NSAA EXECUTIVE DIRECTOR TO REMAIN ELIGIBLE FOR VARSITY PARTICIPATION THROUGH THE END OF THE ORIGINAL 180 CONSECUTIVE SCHOOL DAY PERIOD.~~

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 revision of the International Transfer Student Bylaw Section establishes the definition for these students and clarifies the association's eligibility components based on actions required by the schools on behalf of those students.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2015-16

E. This proposal is submitted by: Bob Reznicek and Nolan Beyer, District 2 Board of Directors
The proposal deals with: Yearbook: Article 2 Section: 7.7 Page: 8

2.7.7 Enrollment Option Transfers. An exception to NSAA Bylaws will be considered for Enrollment Option-TRANSFER 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 legal 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.

2.7.8 School to School Transfers. Eligibility will be considered for Nebraska 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 legal parents.

This would apply to Nebraska 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; and (5) transfers from Nebraska school to Nebraska school within a multi-school district.

2.7.8.1 The NSAA member school into which the Nebraska 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 Nebraska student could complete that year of eligibility in the Nebraska school the student was leaving. The Nebraska student would, however, become ineligible for ninety (90) school days the next fall if the Nebraska 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 Nebraska transfer students shall be immediately eligible in the fall at the school to which they transfer. If the Nebraska student were to later change his/her mind and not transfer, that Nebraska student would be ineligible for 90 school days at the Nebraska school in which he/she attends. If such Nebraska student were to transfer to the new Nebraska school, but later decides to return to his/her former district before 90 school days have elapsed, such Nebraska 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 Nebraska student who transfers and attends the new Nebraska school before the start of the semester but whose name is submitted on the May 1 transfer list, such Nebraska student would be ineligible for 90 school days commencing at the same time the Nebraska 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 Nebraska 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 Nebraska 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 Nebraska student may transfer only one time to a different school under the May 1 transfer deadline. A Nebraska student's name may only be entered on one Nebraska school's May 1 transfer list.

A Nebraska 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.

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 NSAA can only speak to NSAA Transfer Bylaws and would eliminate confusion between the NSAA Transfer Bylaws and NDE Option Enrollment Statutes.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2015-16

F. This proposal is submitted by: Francis Szynskie, Om Benson (*Requires Rep Assembly majority vote*)

The proposal deals with: Yearbook: Article 2 Section: 13.3 Page: 14

2.13.3 THERE SHALL BE A MINIMUM OF 32 SCHOOLS IN CLASS A FOR COMPETITION IN EACH ACTIVITY SPONSORED BY THIS ASSOCIATION. THE CLASS MAY INCLUDE MORE SCHOOLS IF COOPERATIVE SPONSORSHIP CAUSE ADDITIONAL PROGRAMS IN AN ACTIVITY TO FALL WITHIN THE LIMITS OF CLASS A MEMBERSHIP. ALL MEMBER SCHOOLS FROM THE OMAHA PUBLIC SCHOOLS AND LINCOLN PUBLIC SCHOOLS SHALL BE IN CLASS A. TOTAL ENROLLMENT FIGURES SHALL DETERMINE THE MEMBER SCHOOLS NEEDED TO FILL THE REMAINING SPOTS IN THE CLASS. NO OPTING UP WILL BE ALLOWED.

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: When the NSAA Board made the last substantial changes to classification (for the 1994-95 school year), Class A was for the 24 largest schools. Since then, the class has grown as new schools opened (Millard West, 1994-95; Lincoln Southwest, 2002-03; Papillion-La Vista South and Lincoln North Star, 2003-04) to 28 schools. By 2020, enrollments for Elkhorn, Elkhorn South and Gretna are projected to be within the current cutoff for Class A. Rather than bumping longstanding Class A members into Class B, the class should increase its membership.

Additionally, this would standardize the size of Class A. Currently Class A has 26 (baseball), 28 (most team sports) and 32 (several collective sports) members. Some Class A members also are bumped to Class B by cooperative-sponsorship programs. The Omaha and Lincoln school district, each with multiple high schools, cite the need to keep all of their schools in the same class.

CONS: : Administrative layers/implications: district placements, number of districts, qualifying format.

PROPOSED IMPLEMENTATION DATE: Fall 2015-2016

G. This proposal is submitted by: Steve Joekel, Platteview

The proposal deals with: Yearbook: Article 2 Section: 2.13.1 Page: 13

ADD: AT LEAST ONCE EVERY FIVE YEARS, THE BOARD OF DIRECTORS SHALL APPOINT A COMMITTEE, TO CONVENE IN THE SPRING AND /OR SUMMER, TO REVIEW CLASSIFICATION. THE COMMITTEE SHALL BE CHARGED TO STUDY THE NUMBER OF CLASSES, THE RATIO OF SIZES OF THE LARGEST TO SMALLEST SCHOOLS WITHIN EACH CLASS, AND OTHER RELEVANT INFORMATION AFFECTING COMPETITION AS THEY DEEM NECESSARY. THE COMMITTEE SHALL SUBMIT A RECOMMENDATION TO THE BOARD FOR THEIR CONSIDERATION. THE FIRST SUCH COMMITTEE SHALL BE CONVENED IN THE SPRING AND/OR SUMMER OF 2015, WITH THE NEXT COMMITTEE CONVENED AS SPECIFIED WITHIN THE NEXT FIVE YEAR PERIOD AFTER 2015.

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: The rapidly changing number and distribution of schools, affecting the ratio between the largest and smallest in a class, should warrant a periodic review of the current classification system. While schools are closing, merging or co-opting for activities in a large portion of the state, there is growth in the suburban schools and within metropolitan schools. The result is significant disparities in the ratio of largest to smallest schools among the current 6 classes. This trend can be expected to continue and amplifies the need for a more timely periodic review to be required. The Board has the authority to act on classification at any time. The history of action for issues affecting member schools is that the Board desires the impact on all schools be carefully considered and a consensus for action be apparent. The language proposed to be added, will insure that such impacts are considered and specific recommendations occur in a timely and systematic manner.

CONS: This proposal does add specific language to the Constitution and By Laws. There also may be minimal costs to the NSAA to compensate committee members for expenses and resources needed to fulfill their charge.

PROPOSED IMPLEMENTATION DATE: Spring / Summer of 2015

III.Change in Athletic Bylaws *(Requires Representative Assembly majority vote.)*

A. This proposal is submitted by: Harlan Ptomey, Cedar Bluffs

The proposal deals with: Yearbook: Article 3 Section: 1 Page: 1

3.1.1 Interschool sports sponsored by the Association shall be divided into three seasons: Fall, Winter, and Spring. **FURTHERMORE, INTERSCHOOL SPORTS SPONSORED BY THE**

ASSOCIATION WILL BE DIVIDED INTO "TEAM" AND "INDIVIDUAL" SPORTS CLASSIFICATION. INDIVIDUAL SPORTS IN GENERAL ARE DEFINED AS SPORTS THAT DO NOT REQUIRE MORE THAN ONE PARTICIPATE TO COMPETE.

TEAM SPORT	INDIVIDUAL SPORT
GIRLS SOFTBALL	BOYS & GIRLS GOLF
FOOTBALL	BOYS & GIRLS TENNIS
GIRLS VOLLEYBALL	BOYS & GIRLS CROSS COUNTRY
BOYS & GIRLS BASKETBALL	WRESTLING
BASEBALL	BOYS & GIRLS SWIMMING
BOYS & GIRLS SOCCER	BOYS & GIRLS TRACK

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 TEAM sport per season. **ALL STUDENTS IN ALL CLASSES MAY SIMULATANEOUSLY PARTICIAPTE IN A TEAM SPORT AND INDIVIDUAL SPORT OR TWO INDIVIDUAL SPORTS IN THE SAME SPORT SEASON.**

APPROVED RULINGS AND INTERPRETATIONS For 3.1.1.2

2. If a student participates in two **TEAM** sports simultaneously during a sports season, that student shall become ineligible to participate in the district and/or state contest during that sports season. Refer to the Nebraska School Activities Association calendar or the Manual for the specific sport for the date of the beginning of the season, first date of permitted competition, and date of state contest for the current year.

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 proposal will allow all students in all classes the opportunity to participate in more than one sport during the same season. This proposal is in line with other state associations and provides more opportunities for all students. Too many students are already participating in club and traveling teams not sponsored by our schools and that are not regulated by the NSAA creating an additional burden on students, schools and parents. If we are truly trying to do what is in the best interest of students and provide more opportunities for all students, and make sure our students are being regulated through the NSAA then this is a positive proposal. It should increase co-op's in small and medium districts as well as increase school that are participating in multiple activities and athletics which will generate additional money for the NSAA. Furthermore, it puts the decision of dual participation in the hands of each district, schools, coaches and students. It class sizes C or smaller, the more kids out for more things is a plus and gives small schools the opportunity to offer more activities. In larger school districts where you have enough kids to do all sports, those that are able to do dual sports in the same season will be limited to only very special athletes since most class A and B schools have cuts to make the team. It will be left up to individual schools and coaches to work out practice schedules and the details.

CONS: Additional costs of additional programs to the district, this is why it is a local decision by each school district. If you don't want a kid doing both cross country and football then don't offer cross country or don't offer football. Local school districts shall develop policies and procedures for dealing with dual sports participation including: designating a priority sport, how to handle conflicts of schedule, how to deal with suspensions and rule infractions.

PROPOSED IMPLEMENTATION DATE: Fall 2015

B. This proposal is submitted by: Harlan Ptomey, Cedar Bluffs

The proposal deals with: Yearbook: Article 3 Section: 1 Page: 1

3.1.1.2.1 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.

APPROVED RULINGS AND INTERPRETATIONS For 3.1.1.2

~~2. If a student participates in two sports simultaneously during a sports season, that student shall become ineligible to participate in the district and/or state contest during that sports season. Refer to the Nebraska School Activities Association calendar or the Manual for the specific sport for the date of the beginning of the season, first date of permitted competition, and date of state contest for the current year.~~

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 proposal will allow all students in all classes the opportunity to participate in more than one sport during the same season. This proposal is in line with other state associations and provides more opportunities for all students. Too many students are already participating in club and traveling teams not sponsored by our schools and that are not regulated by the NSAA creating an additional burden on students, schools and parents. If we are truly trying to do what is in the best interest of students and provide more opportunities for all students, and make sure our students are being regulated through the NSAA then this is a positive proposal. It should increase co-op's in small and medium districts as well as increase school that are participating in multiple activities and athletics which will generate additional money for the NSAA. Furthermore, it puts the decision of dual participation in the hands of each district, schools, coaches and students. It class sizes C or smaller, the more kids out for more things is a plus and gives small schools the opportunity to offer more activities. In larger school districts where you have enough kids to do all sports, those that are able to do dual sports in the same season will be limited to only very special athletes since most class A and B schools have cuts to make the team. It will be left up to individual schools and coaches to work out practice schedules and the details.

CONS: Additional costs of additional programs to the district, this is why it is a local decision by each school district. If you don't want a kid doing both cross country and football then don't offer cross country or don't offer football. Local school districts shall develop policies and procedures for dealing with dual sports participation including: designating a priority sport, how to handle conflicts of schedule, how to deal with suspensions and rule infractions.

PROPOSED IMPLEMENTATION DATE: Fall 2015

C. This proposal is submitted by: Jeremy VanAckeren, Papillion-La Vista South

The proposal deals with: Activities Manual: Tennis Outside Participation 3.5.1.2 Page: 8

3.5.1.2 TENNIS OUTSIDE PARTICIPATION. DURING THE SCHOOL SPORT SEASON OF TENNIS, A STUDENT MAY, AFTER FULFILLING ALL REQUIREMENTS, PRACTICES AND COMPETITIONS OF THE SCHOOL TENNIS TEAM, PRACTICE AND/OR COMPETE AS AN INDIVIDUAL IN A USTA JR. SANCTIONED TOURNAMENT OR INTERNATIONAL TENNIS FOUNDATION (ITF) TOURNAMENT WITHOUT LOSS OF NSAA ELIGIBILITY UNDER THE CONDITIONS LISTED BELOW:

A. PRIORITY SHALL BE GIVEN TO ALL SCHOOL TEAM PRACTICES AND COMPETITION. SHOULD A USTA JR. SANCTIONED OR ITF TOURNAMENT BE IN DIRECT CONFLICT WITH THE SCHOOL SCHEDULED PRACTICE/COMPETITION, THE SCHOOL PRACTICE/COMPETITION SHALL TAKE PRIORITY. PRIOR APPROVAL BY THE SCHOOL ADMINISTRATOR MAY GRANT AN EXCEPTION TO A STUDENT TO PARTICIPATE IN THE USTA JR. SANCTIONED OR ITF TOURNAMENT.

B. SHOULD THE STUDENT PARTICIPATE IN A USTA JR. SANCTIONED OR ITF TOURNAMENT DURING THEIR HIGH SCHOOL TENNIS SEASON, THE STUDENT WOULD STILL NEED TO MEET THE 80% RULE (AVAILABLE TO PARTICIPATE IN AT LEAST EIGHTY PERCENT (80%) OF THE SCHOOL'S SCHEDULED INTERSCHOOL CONTESTS) IN ORDER TO BE ELIGIBLE TO PARTICIPATE IN A DISTRICT AND/OR STATE TENNIS CONTEST.

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: If a player has earned the opportunity to play in a USTA or ITF tournament, they would be eligible to do so without losing NSAA eligibility as long as conditions A and B are met. This would only involve those elite players who are able to compete at a National level

CONS: Elite players provided more opportunities.

PROPOSED IMPLEMENTATION DATE: Fall 2015

IV. Change in Music Bylaws *(Requires Representative Assembly majority vote.)*

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

The proposal deals with: Yearbook: Article 7 Section: 7.9 Page: 4
7.7.9 Time Limits.

All events shall be limited in time as follows. These time limits include time for preparation on stage, tuning, playing, and exit.

Time between numbers is included in the time of performance. Any performance violating these time limits will receive a rating which has been lowered one Division.

Class AA	Class A	Classes B, C, D
Band or Orchestras 25	Band or Orchestras 25	Band or Orchestras 22
*Mixed Chorus 18	*Mixed Chorus 18	*Mixed Chorus 15
Jazz Band 20	Jazz Band 20	Jazz Band 20
Show Choir 20	Show Choir 20	Show Choir 20
Men's/Women's Chorus 12	Men's/Women's Chorus 12	Men's/Women's Chorus 12
Madrigal/Chamber Choir 12	Madrigal/Chamber Choir 12	Madrigal/Chamber Choir 12
Jazz Choir 45 20	Jazz Choir 45 20	Jazz Choir 45 20

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:

This proposal comes from the NSAA State Music Coordinators Advisory Committee and increases the time limit for Jazz Choir from 15 minutes to 20 minutes at NSAA District Music Contest for every school classification. The expanded use of sound equipment and instruments for this type of ensemble's performance has increased the time needed to set up and take down the equipment and keep the contest schedule from falling behind.

CONS: Extended time schedule.

PROPOSED IMPLEMENTATION DATE: 2015-16 School Year

V. Change in Approved Rulings *(These items require Board of Director Action)*

A. This proposal is submitted by: Dan Schinzel and Mike Dempsey, Class Caucus Review Committee

The proposal deals with: Yearbook: Article AR 1 Section: 5.4.3.1 Page: 3
1.5.4.3.1 IN THE EVENT THAT A REPRESENTATIVE IS UNABLE TO ATTEND A SCHEDULED MEETING, THE REPRESENTATIVES OF THAT RESPECTIVE CLASS MAY APPOINT AN INDIVIDUAL TO FILL THE VACANCY.

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: This will provide each class full representation when a Class Caucus Committee member is unable to attend a scheduled meeting.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2014-15

B. This proposal is submitted by: Bob Reznicek and Nolan Beyer, District 2 Board of Directors

The proposal deals with: Yearbook: Article AR 3 Section: 5.1 Page: 11

~~The exception to this rule would be for activities that are school-sponsored such as half-time basketball shooting or volleyball serving contests, parent-child golf outings at the local course, or fun runs/walks in support of a designated charity. Schools may call the Executive Director if there are questions about whether an activity would qualify under this exception.~~

AN EXCEPTION TO THIS RULE MAY BE GRANTED BY THE EXECUTIVE DIRECTOR FOR SPECIAL CIRCUMSTANCES. SCHOOLS MUST CONTACT THE EXECUTIVE DIRECTOR IN ADVANCE OF THE EVENT TO DETERMINE WHETHER AN ACTIVITY WOULD QUALIFY UNDER THIS EXCEPTION.

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: NSAA Bylaw 3.5 does not allow outside participation during the season of a sport (excluding swimming and diving, and outside participation waivers) and the current exception is creating misinterpretations of the original intentions of the approved ruling. The revised approved ruling would give the NSAA Executive Director the authority to allow students to participate in charity events under special circumstances.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2015-16

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

The proposal deals with: Activities Manual: Baseball Page: 13

District Assignments. All Class A schools in baseball are to be placed into six districts. All six of the districts will be determined using a serpentine method (not modified), based upon the NSAA wild-card point system within one week prior to the first district tournament.

All games played through Saturday, May, 201 (in-state and contiguous out-of-state) will be used to calculate wild-card points for district seeding. The district seeding date shall be Monday, May, 201.

The top seed in each district will be offered a contract to host the district tournament. If the higher seed is unable to host the district tournament, the subsequent seed shall be offered a contract until a location is secured. District tournament seeding and brackets shall be posted on Monday, May,

201. **AFTER THE FIRST ROUND OF DISTRICTS AND THE TOP SEED OF THE DISTRICT LOSES, THE NEXT HIGHEST SEEDED TEAM WOULD HOST IN CHAMPIONSHIP OR RETURN**

TO HOST SITE FOR THE GAME (IF THEY ARE ABLE TO HOST THE EVENT). THE DISTRICT CHAMPION WILL ADVANCE TO 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? NO

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

Rationale for the proposed change:

PROS: Allows higher seed to host

CONS: Top seeded team may not have the facility to host (workers, field conditions...)

last minute transportation issue for other team

PROPOSED IMPLEMENTATION DATE: May 2015

D. This proposal is submitted by: Chad Denker, David City

The proposal deals with: Activities Manual: Basketball **Page:** 9,10

NSAA MEMBER SCHOOLS WOULD BE GIVEN THE OPPORTUNITY TO HOST SUBDISTRICTS AND DISTRICTS PRIOR TO OTHER INSTITUTIONS OR VENUES BEING CONSIDERED.

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 proposal forces the NSAA and schools to first consider member schools as hosts for post season play. Too often we see small colleges and other venues being used when there is a member school in the same community as the small college (Seward, Crete, Hastings, Fremont, just for examples) who is willing and able to host the event. Why not give the additional revenue to member schools instead of other outside institutions? It does not mean the NSAA and schools could never use those types of venues but it would not be the first option.

CONS: None. If there was not a high school facility available or adequate to handle the event, then other venues would be considered and used for the contest.

PROPOSED IMPLEMENTATION DATE: 2015-16

E. This proposal is submitted by: Jeremy J. Moore, Omaha Skutt Catholic

The proposal deals with: Activities Manual: Football, Basketball, Volleyball **Page:** F-49, VB 18&23, BB 11&20

ADMISSION: Football Manual p. 49

Admission prices for all Playoff and State Championship football games will be:

\$7.00 for adults.

\$5.00 for students.

Cheerleaders, all members of the school band, pep club members and drill team/dance team members MUST pay regular HALF PRICE student admission.

\$2.50 FOR CHEERLEADERS (MAXIMUM OF 20 CLASS A AND B, 15 CLASS C AND D),

MEMBERS OF THE SCHOOL BAND MUST BE ACCOMPANIED WITH AN INSTRUMENT

(MAXIMUM OF 40), DRILL TEAM/DANCE (MAXIMUM OF 20 CLASS A AND B, 15 CLASS C AND D) MEMBERS must COME IN AS A GROUP WITH A SCHOOL CHECK AND PAY regular HALF

PRICE student admission. ONE SPONSOR PER GROUP ADMITTED FREE

ADMISSION: Volleyball Manual p. 18 and 23 Basketball p. 11 and 20

1. Bands are permitted during Subdistrict, District, and State contests.

2. Members MUST pay regular HALF PRICE admission for Subdistrict, District, and State contests.

Cheerleaders and dance and drill team members MUST pay regular HALF PRICE admission to Subdistrict, District, and State events.

Districts, Sub districts, Sub state

\$5.00 for adults

\$4.00 for students

\$2.00 FOR CHEERLEADERS (MAXIMUM OF 20 CLASS A AND B, 15 CLASS C AND D), MEMBERS OF THE SCHOOL BAND MUST BE ACCOMPANIED WITH AN INSTRUMENT (MAXIMUM OF 40), DRILL TEAM/DANCE (MAXIMUM OF 20 CLASS A AND B, 15 CLASS C AND D) MEMBERS must COME IN AS A GROUP WITH A SCHOOL CHECK AND PAY regular HALF PRICE student admission. ONE SPONSOR PER GROUP ADMITTED FREE

State Tournament

\$7.00 for adults

\$5.00 for students

\$2.50 FOR CHEERLEADERS (MAXIMUM OF 20 CLASS A AND B, 15 CLASS C AND D), MEMBERS OF THE SCHOOL BAND MUST BE ACCOMPANIED WITH AN INSTRUMENT (MAXIMUM OF 40), DRILL TEAM/DANCE (MAXIMUM OF 20 CLASS A AND B, 15 CLASS C AND D) MEMBERS must COME IN AS A GROUP WITH A SCHOOL CHECK AND PAY regular HALF PRICE student admission. ONE SPONSOR PER GROUP ADMITTED FREE

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:

1. Increase the spirit of the game by giving opportunity for schools to send full groups of band, cheerleaders, dance team members.
2. Increase sportsmanship by increasing student participation in the event.
3. Recognize support groups who support these teams all year long
4. Encourage schools to take bands, cheerleaders, dance teams to post season events.

CONS:

Cons: Minimal loss of student gate revenue

PROPOSED IMPLEMENTATION DATE: 9/12/14

F. This proposal is submitted by: Jeremy VanAckeren, Papillion-La Vista South

The proposal deals with: Activities Manual: Cross Country Manual, District Assignments,

#3 Page: 6

Class A schools are the 28 largest boys and 28 largest girls schools registered for cross country and are assigned to four 7-team districts using a total time average using their two fastest total times. Total times will be only accepted from varsity races at meets with at least 5 teams. The course must be at least 5000 meters. Monday of week 14 is the last day of competition allowed to accept times. Class A coaches must submit their times. A \$50 fee will be charged to each Class A team participating. Class A schools will submit a request to the NSAA to host. The NSAA will select 2 1 site after districts have been set the Wednesday of week 14. AT THE BEGINNING OF THE SEASON TO HOST ALL CLASS A BOYS AND GIRLS DISTRICT MEETS. Site A will host 2 races and Site B will host 2 races. In even years, the girls will be placed in 4 districts using the serpentine method based on the total time rankings. Boys district assignments will be based on a modified serpentine of the total time rankings based on the site of the girls district assignments. In odd years, the boys will be placed in 4 districts using the serpentine method based on the total time rankings, and the girls district assignments will be based on a modified serpentine of the total time rankings based on the site of the boys district assignments. BOY'S TEAMS WILL BE PLACED INTO 4 DISTRICTS USING THE SERPENTINE METHOD BASED ON THEIR TOTAL TIME RANKINGS. GIRL'S TEAMS WILL

BE PLACED INTO 4 DISTRICTS USING THE SERPENTINE METHOD BASED ON THE THEIR TOTAL TIME RANKINGS.

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: Proposal allows the seeding of the boys and girls districts to be independent of each other. Boys' district make-up is solely based upon boy's averages and the girls' district make-up based upon the girl's averages. By hosting all four boys and four girls races at one site, the proposal allows those schools whose coaches coach both boys and girls to be at the same date and site and teams could to travel together. The time schedule between races could be similar to that of the State Meet. With the district site being determined at the beginning of the season, district seeding could be completed the Monday of Week 14, which allows schools another week of competition to be used for their average. There should not be any additional costs to the NSAA.

This year's district set-up was a positive step to balancing the strength of schools in a district, but only for the girls. The boys districts should not be dependent upon the strength of their girls team and vice-versa the following year. This proposal would allow each gender to be determined separately.

CONS: Depending upon the location of the district, there could be some additional loss of class time due to travel and having to start the meets earlier in the day. School costs could increase depending upon where the site is located. District site would need to be able to facilitate a large meet.

PROPOSED IMPLEMENTATION DATE: Fall of 2015

G. This proposal is submitted by: Greg Sjuts, Humphrey

The proposal deals with: Activities Manual: 2014 Football Manual - Classifications **Page:** 18-19

3. The Football Classification for the ~~2014~~ 2016 & ~~2015~~ 2017 seasons was WILL BE based on the three-grade enrollment submitted to the Nebraska Department of Education as of the fourth Friday of September in ~~2013~~ 2015.

a. The Enrollment figures submitted to the State Department of Education the fourth Friday in September of each odd numbered year will be used to determine the two year football classifications; Except for schools playing 8-man football, which would utilize NDE student counts used every year. (Using the preceding September's three-grade count.)

b. Schools playing football and having a three-grade enrollment in excess of 83 98 are required to play 11-man football in order to be eligible for the State Football Playoffs.

If such schools choose to play 8-man football, they will not be eligible for the State Football Playoffs unless that school meets the three-grade NDE enrollment count of 83 98 or fewer in any one of the two consecutive years.

c. Schools playing 8-man football that are ineligible for the State Football Playoffs due to having enrollments in excess of 83 98, unless they are within their one-classification waiver period, shall also be ineligible for competing for the District Championship.

d. Schools playing football with an enrollment of 83 98 or fewer may play 11-man football.

e. The Class D schools electing to play 8-man football will be divided according to enrollment into two classes, D1 and D2, with an approximate equal number of schools in each class.

f. If during the immediate preceding classification period a school's three-grade enrollment submitted to the Nebraska Department of Education was 83 98 or less and if that school has been playing 8-man football, such school may remain eligible for 8- man football for one more classification period, even though its new three-grade enrollment exceeds 83 98.

4. Schools in Class C1, C2, D1, and D2 may form cooperatives in football according to the same stipulations adopted for all other activities. Cooperatives will play the level of classification as based on the enrollment figures established by the NSAA.

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:

Surrounding States Requirements for 8-/9-Man Football

State	Enrollment Requirement to be Eligible for 8/9-man	Number of 8-/9-Man Classes	Teams Per 8-/9-Man Class	Is 6-man played here? How many teams?	Can a team play UP a class?
IA 8-man	115 students or less (Grades 9/10/11)	One	65	No	Ywa
SD 9-man	112 students or less (Grades 9/10/11)	Three	Big-28 Middle-27 Small-28	No	Yes
CO 8-man	135 students or less (Grades 9/10/11/12) Equivalent to 101 with three grades	One	41	Yes, 32 teams play 6-man (open to 75 or less enrollment. = 60 equivalency)	Yes
KS 8-man	98 students or less (9/10/11)	Two	Big-50 Small - 49	No	Yes
MO 8-man	200 students or less (Grades 9/10/11/12) Equivalent to 150 with three grades	One	21	No	Yes
WY	No 8-man or 9-man played in WY	0	NA	Yes, 13 teams play 6-man (open to anyone not in the largest 3 classes.)	No

1988 – 80 or less
 1989 – 70 or less
 1999 – 91 or less
 2004 – 83 or less

In the 2004/2005 scheduling cycle there were 60 teams in D1 and 61 in D2.
 In the 2006/2007 scheduling cycle there were 60 teams in D1 and 59 teams in D2
 In the 2008/2009 scheduling cycle there were 59 teams in D1 and 59 teams in D2.
 In the 2010/2011 scheduling cycle there were 57 teams in D1 and 58 teams in D2.
 The eligibility number has not changed from "83" since 2004 while the enrollment numbers of many rural schools have changed significantly. There have been numerous athletic cooperatives and consolidations since 2004 and we should look at allowing as many schools as possible the opportunity to be eligible for district championships and the state playoffs.

Another reason for increasing the eligibility number is numerous schools have seen a decrease in participation in the sport of football. This may be due to 1. The increased awareness of concussions and the impact on students later in life. 2. Younger students being forced to play against older students due to low participation numbers. 3. It is difficult to increase participation during the ineligible period if the school is ineligible from competing for a district championship and state playoff opportunity. For whatever the reason, some schools are having difficulty getting kids out for football. Overall, what needs to be addressed is the fact that Football is the only sport in which a school is ineligible due to your enrollment numbers and decision to play 8-man instead of 11-man. From my knowledge there is NO other sport within the NSAA that has this type of rule.

CONS: I don't see this proposal upsetting the balance significantly between 8-man and 11-man football. Schools that are 98 or less will still have the opportunity to determine if they want to play 8-man or 11-man football.

PROPOSED IMPLEMENTATION DATE: 2016-17 Scheduling Cycle

H. This proposal is submitted by: Jeremy J. Moore, Omaha Skutt Catholic

The proposal deals with: Activities Manual: Football **Page:** 33

The next 32 largest schools are assigned to Class B and are divided into ~~8~~ districts 4 REGIONS. Beginning with the school located the furthest west; schools to the east will be added until the predetermined number of schools (4) ~~for each district (8)~~ for each region is reached. North and South distance will also be considered. THE REGIONS WILL THEN BE SEEDED FOR THAT REGION BASED ON THE PREVIOUS TWO YEARS NSAA POWER POINT AVERAGE AND FROM THOSE SEEDING'S, 4 TEAM DISTRICTS WILL BE MADE. SEEDS 1,8,4,5 IN ONE DISTRICT AND SEEDS 2,3,6,7 IN THE OTHER DISTRICT. THIS PROCESS WILL STILL LEAVE 8 FOUR TEAM DISTRICTS. The 8 district champions and the 8 teams with the highest regular season point average that did not finish as district champions will qualify for the play-offs, making a total of 16 teams. The point system and the point system tiebreaker will be used to seed the 16 qualifying teams.

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 rationale for this is that teams would be in the same geographical region for travel purposes but districts would have the opportunity to change on the current two year cycle based on previous two year power point performance.

The proposal is not meant to predict which teams will be most successful each year. But be an equitable way to try and keep districts more balanced without increasing travel distances.

CONS: None

PROPOSED IMPLEMENTATION DATE: 8/1/2016

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

The proposal deals with: Activities Manual: Soccer **Page:** 17

District Assignments. Class A schools will be placed into seven districts. The districts will be determined using a serpentine method, based upon the NSAA wild card point system within two weeks of the first district game. The highest seed in each district will be given the choice to host.

AFTER THE FIRST ROUND OF DISTRICTS AND THE TOP SEED OF THE DISTRICT LOSES, THE NEXT HIGHEST SEED WOULD HOST THE CHAMPIONSHIP OR RETURN TO THE HOST SITE FOR THE GAME (IF THEY ARE UNABLE TO HOST THE EVENT) The winner of each district will qualify 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? NO

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

Rationale for the proposed change:

PROS: Allows higher seed to host district championship

CONS: top seed may not have the facility to host (workers, game management, field conditions...) possible last minute travel plans for other school

PROPOSED IMPLEMENTATION DATE: MAY, 2015

J. This proposal is submitted by: Dr. Dan D. Schinzel, Creighton Preparatory School

The proposal deals with: Activities Manual: Track and Field **Page:** 17 & 29

Page 17-Class A State Meet Qualification

1. Class A. There will be four Class A District Meets.

a. The winners of the first FOUR three places win each individual RUNNING event will qualify for the state meet, plus the next 8 four fastest times of the non-qualifiers, regardless of the place in a finals event. There shall be a maximum of 24 16 qualifiers. If there is a tie for the last qualifying spot, none of these tied shall qualify.

b. The winners of first, second, and third places in the relay events qualify for the state meet, plus the next four fastest times of the non-qualifiers, regardless of place in a finals event, with a maximum of 16 relay teams qualifying. If there is a tie for the last qualifying spot, none of those tied shall qualify.

c. In field events, the first four places shall qualify for the state meet.

d. Athletes placing first, second, third or fourth must have cleared 9'6" or higher to qualify in the boys' pole vault and 6'6" in the girls' pole vault.

e. Regardless of place would mean that in RELAY running events at district meets, any athlete or relay team who finished 4th-7th place in their district could qualify for the state meet if their time was one of the four fastest times of non-qualifiers from all districts submitted. It would not matter what place in their respective district they finished, but that the time was one of the four fastest of the non-qualifiers.

f. REGARDLESS OF PLACE WOULD MEAN IN THE INDIVIDUAL RUNNING EVENTS WITH PRELIMINARIES AND FINALS, THE NEXT 8 FASTEST TIMES OF NON-QUALIFIERS MAY COME FROM FINAL COMPETITION ONLY. THIS MEANS IN PRELIMINARY AND FINALS EVENTS ONLY 5TH-8TH PLACE COULD QUALIFY FOR THE STATE TRACK MEET IF THEIR FINALS TIME WAS ONE OF THE NEXT 8 FASTEST TIMES OF NON-QUALIFIERS FROM ALL DISTRICTS SUBMITTED. IN INDIVIDUAL FINALS ONLY RUNNING EVENTS, ANY ATHLETE WHO FINISHES 5TH-12TH PLACE IN THEIR DISTRICT MEET COULD QUALIFY FOR THE STATE TRACK MEET IF THEIR WAS ONE OF THE EIGHT FASTEST TIMES OF NON-QUALIFIERS FROM ALL DISTRICTS SUBMITTED. IT WOULD NOT MATTER WHAT PLACE IN THEIR RESPECTIVE DISTRICT THEY FINISHED, BUT THAT THAT TIME WAS ONE OF THE EIGHT FASTEST OF THE NON-QUALIFIERS IN THE FINALS OF THAT EVENT.

g. In the event the FAT timing system would fail in any district in any running event, ANY INDIVIDUAL RUNNING EVENT WOULD QUALIFY THE TOP SIX PLACES AND ANY RELAY EVENT THE TOP FOUR in each district for the state track meet ONLY IN THOSE EVENTS WHERE THE FAT SYSTEM FAILED. IN THE EVENT OF A TIE FOR THE LAST QUALIFYING SPOT, NONE OF THOSE TIED SHALL QUALIFY IN THAT EVENT that event would revert back to the original method of qualifying the top four in each district for the state meet in that event.

Page 29 State Meet Heat and Lane Assignments for preliminary/finals events

Class A will that THREE two preliminary heats. The first and second place WINNER winners and the next FIVE four fastest teams will qualify for the finals.

-The winners of the district qualifying meets will be assigned to heats, with the fastest winner in Heat I, the second fastest in Heat II, AND THE THIRD AND FOURTH FASTEST IN HEAT III, the third fastest winner in heat II, and the fourth fastest winner in heat I.

-THE FASTEST SECOND PLACE WINNER WILL BE PLACED IN IN HEAT II, THE SECOND AND THIRD FASTEST IN HEAT 1, AND THE FOURTH FASTEST IN HEAT II. The fastest second and the fastest third will be placed in heat II, followed by the other seconds and thirds in the same serpentine pattern.

-THE FASTEST AND SECOND FASTEST THIRD PLACE WINNERS WILL BE PLACED IN HEAT III, THIRD FASTEST IN HEAT II, AND THE FORUTH FASTEST IN HEAT I.

-THE FASTEST FOURTH PLACE WINNER WILL BE PLACED IN HEAT I, SECOND FASTEST IN HEAT II, AND THIRD AND FOURTH FASTEST IN HEAT III.

-The fastest additional qualifiers will be placed in HEAT II heat I, SECOND AND THIRD FASTEST IN HEAT I, FOURTH FASTEST IN HEAT II, FIFTH AND SIXTH FASTEST IN HEAT III, SEVENTH FASTEST IN HEAT II, AND EIGHTH FASTEST IN HEAT I followed by the other additional qualifiers in the same manner. If there are extra qualifiers and three heats are required, the Class B procedure will be used.

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:

Will this proposal impact cost to the School? YES

Possible increase dependent on additional qualifiers. Additional rooms for lodging may be needed. Additional meals for qualifiers would also be affected.

Will this proposal impact cost to the NSAA? YES

Projected cost to the NSAA is approximately \$200.00 for approximately 2 hours of program changes. Possible increase in school reimbursement costs based on NSAA reimbursement Formulas for mileage and lodging based on number of participants/coaches. (Only seven of the 32 Class A schools qualify for lodging reimbursement)(Only 13 of the 32 Class A Schools qualify for mileage reimbursement.)

*No effect or increase in timing system costs.

*No effect or increase in event staffing.

*No effect or increase in planning or modification of state meet.

Will this proposal increase travel for the participating schools? YES

Possible increase dependent on additional qualifiers and type of transportation used. Buses may not be impacted but need for addition vans may be impacted.

• **Qualification Inequity based upon Participation:** Currently, Class A membership has 16 state meet qualifying spots within individual running events with Classes B, C, and D choosing 24 qualifiers each for a total of 72. An important factor in determining state qualification should be total participation in a sport. A long held argument supporting the current 16 vs. 24 model is that Classes B, C, and D have significantly more schools than Class A and thus must have more track participants to deserve more qualifiers than Class A. According to NSAA data compiled from the 2013 track season, this argument does not support itself. Despite fewer schools, Class A has over 10% more participants than Class B or C and over 30% more that Class D.

Class	Individual Running Qualifiers	2013 Participants
A	16	4536
B	24	4051
C	24	3907
D	24	3398

2014 State Track Meet Participants

Class	Girls	Boys
A	276	274
B	296	324
C	316	329
D	316	310

• **Minority Participant Qualification Inequity:** According to the Nebraska Department of Education, of the nearly 72,500 Nebraska students in grades 9-11, 20,000 of them are classified as minorities. Out of this 20,000 minority enrollment population, Class A membership comprises of approximately 13,300 of the state's minority enrollment. Thus, Class A represents approximately 67% of the state's entire 9-11 minority enrollment, but yet only qualifies an alarming 18% of these allotted qualification spots in these events.

Class	% of Individual Running Qualifiers	% 9-11 Minority Enrollment
A	18	67
B, C, & D	82	33

• **Deserving State Marks:** From the 100m dash to the 3200m run, Class A athletes with quality deserving marks are being left out of the State Meet with the current 16 qualifier- top 3 plus next 4 model. Within the 2014 Class A Boys 100m Dash, the next 5 times left out of the State Meet (11.11-11.26 FAT) would have been in the top 50% of the entire 100m state meet field when adjusting hand-held times in Class C and D respectively. Similarly in the 2014 Class A Girls 400m Dash, the next 5 times left out (1:01.57-1:02.44 FAT) would have been in the top 50% of the 400m state meet field. These issues are further exacerbated in Class A with only 4 districts. Unlike the other classes that spread their competition out among 6 to 11 district meets, each year Class A finds itself with "loaded districts" within a particular set of events. To illustrate a 2014 example, a Class A girl 3200m runner finished 9th in a "loaded district" with many of the state's top distance runners. Despite this 9th place finish, she not only would have qualified in another Class A district in her event, but would have been a Class A District

Champion - 9th to 1st - just depending upon which Class A District Meet she found herself in.

Statewide, her 9th place 12:00 time would have been in the top 25% of all those who did qualify (22nd best out of 88 qualifiers), a time better than 65 qualifiers. Instead of rewarding this young person and others like her, too many deserving athletes are finding themselves left out of the State Meet in the current system. Class A athletes deserve a better method of qualification than what our current membership provides even with recent changes.

• **Proposal:** This proposal attempts to better align Class A with Classes B, C, and D in individual running events by allowing the same 24 qualifiers that Classes B, C, and D already do. This proposal does not ask for preferential Class A treatment, but only to bring them to the same 24 qualifier level in these events as the other classes. An equal share of the qualification to 24 should be a long lasting remedy to our current 16 qualifier system in these events. All of the above athletes would have qualified had this change been implemented in 2014. This change will likely not impact who wins the Class A Meets, but more importantly will allow for greater numbers of the state's best athletes and their families to experience this special event as deserving state qualifiers. With 24 Class A qualifiers, all 4 classes would closely mirror each other in terms of equal qualifiers to the State Meet and similar qualification within the State Meet. This needed change will add approximately 15-20 minutes to the Friday Session of Class A **ONLY**. **NO** changes are needed to the Saturday schedule. It should be noted these few meaningful minutes would bring the Class A portion of Friday to the same schedule and rest intervals the other classes already enjoy, no better, no worse. Fifteen minutes on Friday of the State Meet is a small price to pay for the opportunity these young athletes undoubtedly deserve and should be earning in the future of our sport.

Another additional benefit is the possible increase in attendance attributed to additional qualifiers that may follow them to the state meet. Increased attendance would impact gate receipts, concession sales, program sales, and t-shirt sales. This proposal could add a maximum of 128 additional athletes (64 boys and 64 girls). Projected Gate Increase on Friday:

· A conservative projection using one paid adult for each of the 128 athletes would add **\$1,152** to the gate revenue (128 x \$9 adult admission).

· A projection using one paid adult and one paid student for each of the 128 athletes would add **\$1,920** to the gate revenue (128 x \$9 + 128 x \$6).

· A projection using two paid adults for each of the 128 athletes would add **\$2,304** to the gate revenue (128 x 2 x \$9).

· The average of the three projections is **\$1,792**.

• The following are among the likely NSAA time adjustment options for the 2016 State Track Meet Friday sessions with A and C in the afternoon as they will be in 2016:

Option 1 Schedule Adjustment- Friday Afternoon Session to start at 3:00pm.

9:00am 3200m Relay	3:00pm 3200m Relay
9:55am 100 Hurdles	3:55pm 100 Hurdles
10:15am 110 Hurdles	4:15pm 110 Hurdles
10:35am 100m Dash	4:35pm 100m Dash
11:15am 400m Dash	5:15pm 400m Dash
11:55am 3200m Run	5:55pm 3200m Run
12:55pm 300m Low Hurdles	6:55pm 300m Low Hurdles
1:15pm 300m Int. Hurdles	7:15pm 300m Int. Hurdles
1:35pm 200m Dash	7:35pm 200m Dash

Option 2 Schedule Adjustment - Friday Afternoon Session to start at 3:30pm.

9:00am 3200m Relay	3:00pm 3200m Relay
9:55am 100 Hurdles	3:55pm 100 Hurdles
10:15am 110 Hurdles	4:15pm 110 Hurdles
10:35am 100m Dash	4:35pm 100m Dash
11:15am 400m Dash	5:15pm 400m Dash
11:55am 3200m Run	5:55pm 3200m Run
12:55pm 300m Low Hurdles	6:55pm 300m Low Hurdles
1:15pm 300m Int. Hurdles	7:15pm 300m Int. Hurdles
1:35pm 200m Dash	7:35pm 200m Dash

CONS: The passage of this proposal would add 15-20 minutes to the Friday C/A State Track Session. However, these time frame changes would now mirror the Class D/B Session schedule with the same time frames and the rest intervals for all athletes regardless of class on the Friday. Potential Costs to individual schools (travel/lodging/meals) and NSAA (modify programming and school reimbursement should they submit request) would be very minimal.

PROPOSED IMPLEMENTATION DATE: Spring 2016

K. This proposal is submitted by: Chad Denker, David City

The proposal deals with: Activities Manual: Volleyball **Page:** 15

NSAA MEMBER SCHOOLS WOULD BE GIVEN THE OPPORTUNITY TO HOST SUBDISTRICTS AND DISTRICTS PRIOR TO OTHER INSTITUTIONS OR VENUES BEING CONSIDERED.

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 proposal forces the NSAA and schools to first consider member schools as hosts for post season play. Too often we see small colleges and other venues being used when there is a member school in the same community as the small college (Seward, Crete, Hastings, Fremont, just for examples) who is willing and able to host the event. Why not give the additional revenue to member schools instead of other outside institutions? It does not mean the NSAA and schools could never use those types of venues but it would not be the first option.

CONS: None. If there was not a high school facility available or adequate to handle the event, then other venues would be considered and used for the contest.

PROPOSED IMPLEMENTATION DATE: 2015-16

L. This proposal is submitted by: Greg Lamberty / Alan Pokorny, Bennington

The proposal deals with: Activities Manual: Wrestling Page: 8

3.11.12.3 Team Match Limitation:

(a) No team representing a member school may participate in more than sixteen wrestling meets and tournaments TEN TOURNAMENT DATES AND EIGHT DUALS in addition to the district and state tournaments.

(b) No team may exceed thirty competition points prior to the district and state tournaments.

Competition points are assigned according to the following chart. THE FOLLOWING ARE DEFINITIONS OF EVENTS:

(1) Dual meets-1 Point DUAL

(2) Triangular meets-2 Points DUALS

(3) Quadrangular meets (three duals each team)-3 Points DUALS

(4) Four-team tournaments (two duals each team)-2 Points DUAL EVENTS THAT INCLUDE 5 OR MORE TEAMS ARE CONSIDERED DUAL TOURNAMENTS AND COUNT TOWARDS THE TOURNAMENT DATES.

(5) One-day tournaments of more than four teams-3 Points 1 TOURNAMENT DATE

(6) Two- or three-day tournaments-4 Points 2 TOURNAMENT DATES, THREE DAY TOURNAMENTS – 3 TOURNAMENT DATES

3.11.12.4 Student Match Limitation:

(a) No individual wrestler may participate in more than sixteen wrestling meets and tournaments TEN TOURNAMENT DATES AND EIGHT DUALS in addition to the district and state tournaments.

(b) No individual may exceed thirty competition points prior to the district and state tournaments. Competition points EVENTS are charged against an individual wrestler in varsity and non-varsity competition.

Will the proposal impact cost to the School? Yes, but the cost may be offset by income from admissions.

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

PROS: The wrestling community continues to try to find ways to grow its fan base and athlete participation. One of the ways to do that is by having more individual home duals. Each dual generally completes in less than two hours and has constant involvement with individuals from the team. For the casual or new fan this is more appealing than the tournaments that can last 6-8 hours and have down time where no one on the team may be competing for several minutes. Tournaments have their place in our sport but the duals can help bring new fans and more student excitement.

As teams schedule more duals it becomes more important to fill rosters to be competitive in the duals. This will encourage coaches to be more active in recruiting athletes that are currently not involved in any sports during the winter season in order to fill their rosters.

This also could help with interest in the NSAA State Wrestling Duals as well. In addition, this can lead to a better wild card point system to qualify to the state dual tournament. A wild card point system, similar to other NSAA sports, can be put into place to reward teams for their success in duals throughout the entire season.

This proposal is very similar to other sports season game limitations and would make it easier for scheduling. Rather than trying to determine how many points an event is worth then calculating the total points, the Athletic Director and Coach can just add up the number of tournament dates and number of duals to determine their season limits.

CONS: The host schools of duals would have to pay for a referee to host the dual. The traveling school would have costs associated with travel including gas and bus driver fees. However, most or all of the cost can be offset by admission fees during home duals.

PROPOSED IMPLEMENTATION DATE: 2015-16 Wrestling Season

11/10/2014

TRANSFERS WITHIN THE DISTRICT

Last Name	First Name	Transferring School Year	Date Transfer Requested	Grade Entering	SCS Resident School Building	SCS Transferring to Building
OPTIONS OUT / IN						
Last Name	First Name	Option School Year	Date Transfer Requested	Grade Entering	Resident District	Option district
Dvorak	Cara	2015-2016	10/29/2014	7	SCS /Fishers	Howell-Doge Consolidated
CANCELED OPTIONS:						
Last Name	First Name	Option School Year	Date canceled		Resident District	Option district
Hruska	Alena R	2014-2015	7/18/2014		SCS/SCHS	Lakeview
Hruska	Brennan	2014-2015	7/18/2014		SCS/SCHS	Lakeview
Sanchez	Angel	2011/2012	10/21/2014		SCS/SCHS	Lakeview
they moved into the Columbus Public District so canceling the options						

Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1 2014
Standard Rates Only (Excluding Discounts or Surcharges)

Health Coverage - Active Employees	Renewal Rates -- Standard			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
\$500 Deductible	\$555.43	\$1,027.56	\$1,166.40	\$1,566.18
\$750 Deductible	\$526.64	\$974.31	\$1,105.96	\$1,485.02
\$950 Deductible	\$508.88	\$941.47	\$1,068.67	\$1,434.95
\$1,250 Deductible	\$487.50	\$901.89	\$1,023.75	\$1,374.64
\$4,000 Deductible HSA-Eligible	\$394.98	\$730.73	\$829.47	\$1,113.76
\$1,650 Deductible (Dual Choice Only)	\$444.34	\$822.05	\$933.13	\$1,252.95
\$3,100 Deductible HSA-Eligible (Dual Choice Only)	\$444.34	\$822.05	\$933.13	\$1,252.95

95%b

500.31 925.60 1,050.66 1,410.77

Health Coverage - Retirees	Renewal Rates			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
\$750 Deductible	\$579.30	\$1,026.95	\$1,216.54	\$1,537.79
\$4,000 Deductible HSA-Eligible	\$434.48	\$770.22	\$912.40	\$1,153.34
\$1,650 Deductible	\$488.78	\$866.46	\$1,026.43	\$1,297.47
\$3,100 Deductible HSA-Eligible	\$488.78	\$866.46	\$1,026.43	\$1,297.47

Dental Coverage	Renewal Rates			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
80% A & B Coverage	\$24.18	\$44.74	\$50.77	\$68.19
80% A, B & C Coverage	\$51.35	\$95.03	\$107.85	\$144.84
PPO - 80% A & B with 50% C Coverage	\$24.84	\$45.93	\$52.14	\$70.04
PPO - 80% A, B & C with 50% D Coverage	\$46.76	\$86.52	\$98.21	\$131.90
PPO - 100% A, B & C Coverage	\$51.17	\$94.68	\$107.49	\$144.35

MARRIED COUPLE



Educators Health Alliance
2014/15 Benefit Summary for PPO Health Coverage

Benefit Item	Preferred	Non/Preferred
Each PPO Subgroup May Choose 1 of 4 Deductible Options:		
Individual Deductible		
Deductible Option 1	\$500	\$1,000
Deductible Option 2	\$750	\$1,500
Deductible Option 3	\$950	\$1,900
Deductible Option 4	\$1,250	\$2,500
Family Deductible Maximum	Twice Deductible	Twice Deductible
Coinsurance/All Options		
	20%	40%
Individual Out-of-Pocket Maximum by Deductible Option		
Deductible Option 1	\$4,000	\$8,000
Deductible Option 2	\$4,250	\$8,500
Deductible Option 3	\$4,450	\$8,900
Deductible Option 4	\$4,750	\$9,500
Family Out-of-Pocket Maximum	2x Individual	2x Individual
Combined Maximum Includes Deductible, Coinsurance, and Copays for all Services Including Prescription Drugs		
Lifetime Maximum		
	Unlimited	
Office Visit Copay		
..... Primary Copay	\$30	Ded. & Coins
..... Specialist Copay	\$50	Ded. & Coins
Inpatient Hospital		
	Ded. & Coins	
Outpatient Hospital		
	Ded. & Coins	
Emergency Services		
..... Urgent Care	\$50 Copay, Ded. & Coins	
..... Emergency Room	\$75 Copay, Ded. & Coins	
Prescription Drugs		
..... Generic Copay	25% Coins (\$5 minimum, \$25 maximum)	
..... Formulary Brand Copay	25% Coins (\$30 minimum, \$60 maximum)	
..... Non-Formulary Brand Copay	50% Coins (\$60 minimum, \$90 maximum)	
..... In-Network Specialty Copay (30 Day Supply)	25% Coins (\$50 minimum, \$100 maximum)	
..... Out-of-Network Specialty Copay (30 Day Supply)	50% Coins (\$150 minimum, \$300 maximum)	
..... Formulary Diabetic Supplies	20%	
..... Non-Formulary Diabetic Supplies	30%	
..... Ostomy Supplies	20%	
..... Mail Order Maximum	180 Days Supply	
..... Mail Order Copay	1 Copay per 30 Days Supply with 5 Copay Maximum	
..... Preauthorization Programs Included	Gastroprotective NSAIDs and Proton Pump Inhibitors	
Preventive Services		
	Covered at 100%	
Mental Health and Substance Abuse		
..... Inpatient	Ded. & Coins	
..... Outpatient	Ded. & Coins	

Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1, 2015
Standard Rates Only (Excluding Discounts or Surcharges)

	Renewal Rates -- Standard			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
Health Coverage - Active Employees				
\$500 Deductible	\$565.98	\$1,047.08	\$1,188.56	\$1,595.94
\$750 Deductible	\$536.65	\$992.82	\$1,126.97	\$1,513.24
\$950 Deductible	\$518.55	\$959.36	\$1,088.97	\$1,462.21
\$1,250 Deductible	\$496.76	\$919.03	\$1,043.20	\$1,400.76
\$4,000 Deductible HSA-Eligible	\$402.48	\$744.61	\$845.23	\$1,134.92
\$1,650 Deductible (Dual Choice Only)	\$452.78	\$837.67	\$950.86	\$1,276.76
\$3,100 Deductible HSA-Eligible (Dual Choice Only)	\$452.78	\$837.67	\$950.86	\$1,276.76

509.82 943.18 1,070.62 1,437.58 95%

	Renewal Rates			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
Health Coverage - Retirees				
\$750 Deductible	\$590.31	\$1,046.46	\$1,239.65	\$1,567.01
\$4,000 Deductible HSA-Eligible	\$442.74	\$784.85	\$929.74	\$1,175.25
\$1,650 Deductible	\$498.07	\$882.92	\$1,045.93	\$1,322.12
\$3,100 Deductible HSA-Eligible	\$498.07	\$882.92	\$1,045.93	\$1,322.12

	Renewal Rates			
	Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
Dental Coverage				
80% A & B Coverage - Option 1	\$24.64	\$45.59	\$51.73	\$69.49
80% A, B & C Coverage - Option 3	\$52.33	\$96.84	\$109.90	\$147.59
PPO - 80% A & B with 50% C Coverage - Option 2	\$25.31	\$46.80	\$53.13	\$71.37
PPO - 80% A, B & C with 50% D Coverage - Option 4	\$47.65	\$88.16	\$100.08	\$134.41
PPO - 100% A, B & C Coverage - Option 5	\$52.14	\$96.48	\$109.53	\$147.09

MARRIED COUPLE

**Educators Health Alliance
2015-16 Benefit Summary for PPO Health Coverage**

Benefit Item	Preferred	Non-Preferred
Each PPO Subgroup May Choose 1 of 4 Deductible Options:		
Individual Deductible		
Deductible Option 1	\$500	\$1,000
Deductible Option 2	\$750	\$1,500
Deductible Option 3	\$950	\$1,900
Deductible Option 4	\$1,250	\$2,500
Family Deductible Maximum	Twice Deductible	Twice Deductible
Coinsurance - All Options		
	20%	40%
Individual Out-of-Pocket Maximum by Deductible Option		
Deductible Option 1	\$4,000	\$8,000
Deductible Option 2	\$4,250	\$8,500
Deductible Option 3	\$4,450	\$8,900
Deductible Option 4	\$4,750	\$9,500
Family Out-of-Pocket Maximum	2x Individual	2x Individual
<i>Combined Maximum Includes Deductible, Coinsurance, and Copays for all Services Including Prescription Drugs</i>		
Lifetime Maximum		
	Unlimited	
Office Visit Copay		
Primary Copay	\$30	Ded & Coins
Specialist Copay	\$50	Ded & Coins
Inpatient Hospital		
	Ded & Coins	
Outpatient Hospital		
	Ded & Coins	
Emergency Services		
Urgent Care	\$50 Copay, Ded & Coins	
Emergency Room	\$75 Copay, Ded & Coins	
Prescription Drugs		
Generic Copay	25% Coins (\$5 minimum, \$25 maximum)	
Formulary Brand Copay	25% Coins (\$30 minimum, \$60 maximum)	
Non-Formulary Brand Copay	50% Coins (\$60 minimum, \$90 maximum)	
In Network Specialty Copay (30 Day Supply)	25% Coins (\$50 minimum, \$100 maximum)	
Out of Network Specialty Copay (30 Day Supply)	50% Coins (\$150 minimum, \$300 maximum)	
Formulary Diabetic Supplies	20%	
Non-Formulary Diabetic Supplies	30%	
Ostomy Supplies	20%	
Mail Order Maximum	180 Days Supply	
Mail Order Copay	1 Copay per 30 Days Supply with 5 Copay Maximum	
Preauthorization Programs Included	Gastroprotective NSAIDs and Proton Pump Inhibitors	
Preventive Services		
	Covered at 100%	
Mental Health and Substance Abuse		
Inpatient	Ded & Coins	
Outpatient	Ded & Coins	

Educators Health Alliance
2015-16 Benefit Summary for \$1,650 Deductible Dual Choice Plan

Benefit Item	Preferred	Non-Preferred
Subgroups with the \$500, \$750, \$950, or \$1,250 May Choose This Plan as a Dual Option		
Individual Deductible	\$1,650	\$1,650
Family Deductible Maximum	\$3,300	\$3,300
Coinsurance	30%	40%
Individual Out-of-Pocket Maximum	\$6,150	\$10,650
Family Out-of-Pocket Maximum	\$12,300	\$21,300
<i>Combined Maximum Includes Deductible, Coinsurance, and Copays for all Services Including Prescription Drugs</i>		
Lifetime Maximum	Unlimited	
Office Visit Copay		
Primary Copay	\$45	Ded & Coins
Specialist Copay	\$65	Ded & Coins
Inpatient Hospital	Ded & Coins	
Outpatient Hospital	Ded & Coins	
Emergency Services		
Urgent Care	\$65 Copay, Ded & Coins	
Emergency Room	\$90 Copay, Ded & Coins	
Prescription Drugs		
Generic Copay	30% Coins (\$7 minimum, \$30 maximum)	
Formulary Brand Copay	30% Coins (\$35 minimum, \$70 maximum)	
Non-Formulary Brand Copay	50% Coins (\$60 minimum, \$90 maximum)	
In Network Specialty Copay (30 Day Supply)	25% Coins (\$50 minimum, \$100 maximum)	
Out of Network Specialty Copay (30 Day Supply)	50% Coins (\$150 minimum, \$300 maximum)	
Formulary Diabetic Supplies	20%	
Non-Formulary Diabetic Supplies	30%	
Ostomy Supplies	20%	
Mail Order Maximum	180 Days Supply	
Mail Order Copay	1 Copay per 30 Days Supply with 5 Copay Maximum	
Preauthorization Programs Included	Gastroprotective NSAIDs and Proton Pump Inhibitors	
Preventive Services	Covered at 100%	
Mental Health and Substance Abuse		
Inpatient	Ded & Coins	
Outpatient	Ded & Coins	



Educators
Health
Alliance

Renewal Effective September 1, 2015

The EHA Board of Directors has announced the following rate changes and decisions for the 2015-16 contract year, effective September 1, 2015.

Premium Rate Change

The medical rates for all Active Employee categories will increase by 1.9%.

The medical rates for all Early Retiree categories will increase by 1.9%.

The dental rates for all participants will increase by 1.9%.

Benefit Changes

1. Deductibles, Coinsurance Percentages and Copays:
 - a. There will be no changes to these benefit provisions.
2. Member Out-of-pocket Maximum:
 - a. There will be no changes to these benefit provisions.